City of Charlotte



Charlotte-Mecklenburg Government Center 600 East 4th Street Charlotte, NC 28202

Legislation Details (With Text)

File #: 15-8779 **Version:** 1 **Name:**

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File created: 7/13/2018 In control: City Council Business Meeting

On agenda: 9/10/2018 Final action: 8/27/2018

Title: Tax Year 2018 Order of Collection and Fiscal Year 2018 Mecklenburg County Tax Collector's

Settlement Statement

Attachments: 1. Charlotte Order of Collection 2018, 2. Charlotte FY 2018 Settlement

Date	Ver.	Action By	Action	Result
8/27/2018	1	City Council Business Meeting	Approve	Pass

Tax Year 2018 Order of Collection and Fiscal Year 2018 Mecklenburg County Tax Collector's Settlement Statement

Action:

- A. Adopt an Order of Collection, as per North Carolina General Statute 105-321(b) authorizing the Tax Collector of Mecklenburg County to collect the taxes set forth in settlement statement for tax year 2018, and
- B. Receive as information and record in the minutes the Mecklenburg County Tax Collector's Settlement Statement for Fiscal Year 2018.

Staff Resource(s)

Stephanie Kelly, City Clerk Robert Campbell, Finance

Explanation

Action A

- According to North Carolina General Statute 105-321(b), an order directing the Tax Collector to collect the taxes charged in tax records and receipts must be entered into the official record of the governing board.
- The Tax Collector's Office issued an Order of Collection to authorize the collection of real estate and motor vehicle taxes for the tax year 2018.
- The Order of Collection must be ratified and returned to Mecklenburg County, Office of the Tax Collector, by September 1, 2018.

Action B

- According to North Carolina General Statute 105-373:
 - The Tax Collector must submit to the governing board an annual report of the amount collected on each year's taxes with which he/she is charged, the amount remaining uncollected, and the steps being taken to encourage or enforce payment of uncollected taxes, and
 - The Tax Collector's Settlement Statement must be entered into the official record of the governing board.
- The Tax Collector's Settlement is used to present the real estate and motor vehicle collection rates for the previous tax year and prior years.
- The Tax Collector's Settlement is an informational report on property tax collection activity for the Fiscal Year that just completed (July 1, 2017 - June 30, 2018), and has no impact on the upcoming revaluation.

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Attachment(s)
Tax Year 2018 Order of Collection Tax Collector's Settlement Statement