## City of Charlotte



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

### Legislation Text

File #: 15-13974, Version: 1

# Fiscal Year 2020 Tax Collector's Settlement Statement and Fiscal Year 2021 Order of Collection

#### **Action:**

- A. Receive as information and record in full in the minutes the Mecklenburg County Tax Collector's Settlement Statement for Fiscal Year 2020, and
- B. Adopt an Order of Collection, pursuant to North Carolina General Statute 105-321 (b), authorizing the Mecklenburg County Tax Collector to Collect the taxes for Fiscal Year 2021.

#### **Staff Resource(s):**

Kelly Flannery, Finance Stephanie Kelly, City Clerk

#### **Explanation**

#### Action A

- According to North Carolina General Statute 105-373:
  - After July 1, and before being charged with collecting taxes for the current fiscal year, the Tax Collector must submit to the governing board an annual report of the amount collected on the preceding fiscal year's taxes with which he/she is charged, and the amount remaining uncollected, and
  - The Tax Collector's Settlement Statement must be entered in full into the official record of the governing board.
- The Tax Collector's Settlement Statement is an informational report on property tax collection activity for the preceding fiscal year (July 1, 2019 June 30, 2020), as well as previous fiscal years.

#### Action B

- 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 Order of Collection authorizes the collection of Fiscal Year 2021 real estate and motor vehicle taxes.

#### Attachment(s)

Fiscal Year 2021 Order of Collection Tax Collector's Settlement Statement