File #: 15-24771, **Version:** 1

Fiscal Year 2025 Tax Collector's Settlement Statement and Fiscal Year 2026 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 2025, and

B. Adopt an Order of Collection, pursuant to NC General Statute Section 105-321 (b), authorizing the Mecklenburg County Tax Collector to collect taxes for the Fiscal Year 2026.

Staff Resource(s):
Teresa Smith, Finance
Matt Hastedt, Finance
Stephanie Kelly, City Clerk's Office

Explanation

Action A

- According to NC General Statute Section 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, 2024 - June 30, 2025) and previous fiscal years.

Action B

- According to NC General Statute Section 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 2026 real estate and motor vehicle taxes.

Attachment(s)
Fiscal Year 2025 Tax Collector's Settlement Statement and Fiscal Year 2026 Order of Collection