



**AN ORDINANCE AMENDING THE CODE OF ORDINANCES  
OF THE TOWN OF NAGS HEAD, NORTH CAROLINA**

WHEREAS, The Town desires to support local business owners; and

WHEREAS, the Town wants to maintain current financial records that reflect accurate information regarding existing businesses within the Town.

NOW THEREFORE BE IT ORDAINED by the Board of Commissioners of the Town of Nags Head, North Carolina, that Chapter 12, Businesses and Licensing, of the Code of Ordinances shall be amended as follows:

PART I. That **Section 12-31**, Collection of deficiency or delinquent taxes.

- (a) The tax collector may use any of the following methods to collect a deficiency or delinquent taxes:
  - (1) A civil penalty with section 1-6(c);
  - (2) Equitable relief in accordance with section 1-6(d);
  - (3) The remedies of levy and sale and attachment and garnishment, in accordance with G.S. 160A-207;
  - (4) The remedies of levy and sale of real and personal property of the taxpayer within the town in accordance with the provisions of G.S. 105-109.
- (b) Any person who commences or continues to conduct a business taxed under this chapter without payment of the tax is liable for the additional tax of five percent each 30 days, imposed by G.S. 105-109.

(c) Any business/privilege license invoice older than three years, regarding a business that the Town no longer regards as active, may be removed from the list of receivable accounts in the Town's financial statement. At least annually, the Tax Collector will present the Board of Commissioners with a list of uncollectible accounts, requesting the Board's approval for a formal write-off of such accounts. The Town will use all available means to collect these accounts to include but not be limited to: bank attachment and payroll garnishment where applicable, debt set-off, etc...

PART II. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be in full force and effect from and after the 5<sup>th</sup> day of **June 2013**.

Robert O. Oakes, Jr., Mayor  
Town of Nags Head

ATTEST:

Carolyn F. Morris, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
John Leidy, Town Attorney

Date adopted: June 5, 2013



Motion to adopt by Commissioner \_\_\_\_\_  
Motion seconded by Commissioner \_\_\_\_\_  
Vote: \_\_\_\_\_ AYES \_\_\_\_\_ NAYS