

Sec. 12-32. - 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 subsection 1-6(c);
 - (2) Equitable relief in accordance with subsection 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 or registration 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.

(Ord. No. 15-07-025, Pt. I, 7-1-2015; Ord. No. 16-07-018, Pt. I, 7-6-2016; Ord. No. 18-11-016, Pt. I, 11-7-2018)

Sec. 12-33. - Releases.

If it is determined that upon the issuance date of a renewal license or registration the business has been discontinued, the finance director may release a tax of less than \$100.00. The tax collector shall annually report to the board of commissioners releases made pursuant to this section and the tax collector's annual report shall be recorded in the minutes of the board of commissioners. This report will be included with the annual request to the board to write off uncollectible accounts pursuant to section 12-32.

(Ord. No. 15-07-025, Pt. I, 7-1-2015; Ord. No. 16-07-018, Pt. I, 7-6-2016; Ord. No. 18-11-016, Pt. II, 11-7-2018)