



Town of Nags Head

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MEMORANDUM

To: Mayor and Board of Commissioners

From: Linda Bittner, Tax Collector

Date: February 7, 2024

RE: Request for Order of Advertisement and Request to Begin Foreclosures on 2023 Taxes

Request for Approval for Advertisement:

In accordance with NCGS 105-369 advertisement of tax liens on real property for failure to pay taxes "... The municipal tax collector shall advertise municipal tax liens by posting a notice of the liens at the city or town hall and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit. Advertisements of tax liens shall be made during the period of March 1 thru June 3... The posted notice and newspaper advertisement shall set forth the following information: ...The name of the record owner as of the date the taxes became delinquent for each parcel on which the taxing unit has a lien for unpaid taxes; in alphabetical order;...a brief description of each parcel of land to which a lien has attached and a statement of the principal amount of the taxes constituting a lien against the parcel; a statement that the amounts advertised will be increased by interest and costs and that the omission of interest and costs from the amounts advertised will not constitute waiver of the taxing unit's claim for those items; ...a statement that the taxing unit may foreclose the tax liens and sell the real property subject to the liens in satisfaction of its claim for taxes; costs – each parcel of real property advertised pursuant to this section shall be assessed an advertising fee to cover the actual cost of the advertisement...."

With your approval, staff intends to advertise the liens in the newspaper on March 20, 2024 in accordance with NCGS 105-369 for all amounts outstanding as of end of business on March 15, 2024.

Request for Authorization to Begin Foreclosures on 2023 Taxes:

In accordance with NCGS 105-374, "Foreclosure of tax lien by action in nature of action to foreclose a mortgage..." and/or NCGS 105-375, "In Rem method of foreclosure... "docketing certificate of taxes as judgment - in lieu of following the procedure set forth in NCGS 105-374, the governing body of any taxing unit may direct the tax collector to file with the clerk of superior court, no earlier than 30 days after the tax liens were advertised..."

With your direction, staff will begin the foreclosure process where necessary on the 2023 delinquent taxes thirty days after advertising.