



**Administrative Services**  
Finance

**Town of Nags Head**

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**Amy Miller**  
Finance Officer

To: Mayor and Commissioners  
From: Linda Bittner, Tax Collector  
Date: July 3, 2024  
Subject: Business License and Registration Fee Debt Owed More Than Three Years

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As per section 12-33 of the Town of Nags Head Code of Ordinances (copy attached), the current outstanding balance that was released for businesses that were no longer active in the Town of Nags Head for the year 2021 is as follows (list of businesses attached):

2021 Business Licenses/Registration Fees	\$ 575.00
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## 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)

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## 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)

**2021 BUSINESS REGISTRATIONS RELEASED**

Customer #	Customer Name	Property ID	Property Location	Category	Bill Year	Bill #	Billings
30341	ABODE RESTORATION	ABODE200	152 THE DOGWOODS	55	2021	2404	\$25.00
20836	AFFORDABLE FRAMING, LLC	AFFOR200	503 S CROATAN HWY, STE	55	2021	2410	\$25.00
20450	AMERICAN HOME IMPROVEMENTS & ROOFI	AMERI200	171 S SPOT ROAD	55	2021	2423	\$25.00
10087	ATLANTIC CARPET CLEANING OBX	ATLAN020	5138 THE WOODS RD	55	2021	2431	\$25.00
21108	BISTRAM CONTRACTING INC	BISTR200	5129 LULLABY LANE	55	2021	2460	\$25.00
30166	BROWN, CAMERON	BROWN201	2011 PHOEBUS ST	55	2021	2479	\$25.00
10255	CLARK, LEE	CLARK040	4802 PALMER DR	55	2021	2506	\$25.00
30364	CLARK, CRAIG	CLARK200	119 MICHAEL ST	55	2021	2505	\$25.00
30340	DESTRO, RUSSELL	DESTRO200	200 E BONNETT STREET	55	2021	2547	\$25.00
20180	HERBIN, KEVIN	HERBIN200	205 ATLAS STREET	55	2021	2634	\$25.00
10581	FCX PERFORMANCE	INSTR010	10525 GRANITE ST C	55	2021	2581	\$25.00
20730	JOHNSON HOME SERVICES	JOHNS201	504 HOLLY ST	55	2021	2669	\$25.00
21036	MCANDREWS, DENNIS	MCAND200	510 LOBLOLLY CT	55	2021	2703	\$25.00
10793	NORMAL MAINTENANCE	NORMA010	326 TERN COURT KDH NC	55	2021	2746	\$25.00
30151	OBX DECK AND FENCE	OBXDE200	24 EIGHTH AVE	55	2021	2754	\$25.00
10895	PEG LEG PETE'S	PEGLE010	3009 S WRIGHTSVILLE AVE	55	2021	2813	\$25.00
20115	RADEGAST PAINTING AND OBX COATING	RADEG200	408 HOLLY STREET	55	2021	2836	\$25.00
20149	RINALDI CONSTRUCTION	RINAL200	300 SUFFOLK STREET	55	2021	2853	\$25.00
30474	ROANOKE CARE & REPAIR LLC	ROANO201	105 LIBBS WAY	55	2021	2855	\$25.00
30158	RR&R CONSTRUCTION	RR&RC200	503 BURNS DR	55	2021	2860	\$25.00
11144	SYSCO FOOD SERVICES OF HAMPTON	SYSCO010	7000 HARBOUR VIEW BLV	55	2021	2921	\$25.00
11168	THREE SEAS, INC.	THREE010	355 SIR CHANDLER DR	55	2021	2942	\$25.00
21013	TRUE TRIM	TRUET200	3049 MAIN STREET EXT	55	2021	2956	\$25.00

\$575.00