



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

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

- PART I.** 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 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 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.

PART II. 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.

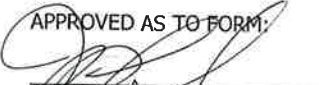
PART III. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be in full force and effect from and after the 7th day of November 2018.


Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:

Carolyn F. Morris, Town Clerk



APPROVED AS TO FORM:

John Leidy, Town Attorney

Date adopted: November 7, 2018

Motion to adopt by Commissioner _____
Motion seconded by Commissioner _____
Vote: _____ AYES _____ NAYS