

**February 9, 2015**

A special meeting of the Bladen County Board of Commissioners was held on Monday, February 9, 2015 at 6:00pm regarding tax assessment, billing and collection of county property taxes.

Members present:

Chairman Charles R. Peterson  
Vice Chairman Russell Priest  
Dr. Delilah Blanks  
Daniel Dowless  
Billy Ray Pait  
Wayne Edge  
G. Michael Cogdell, arrived at 6:05pm  
Arthur A. Bullock

Excused: James G. Smith

County Attorney: Leslie Johnson

Chairman Peterson called the meeting to order at 6:00pm. Commissioner Pait provided an invocation. County Manager Greg Martin led the Pledge of Allegiance.

Chairman Peterson called on Tax Administrator Chris Ellis to begin his presentation. Mr. Ellis provided a detailed overview of current tax listing, assessing, billing and collecting procedures. He explained the difference between personal property and real property and how collection procedures differ. Delinquent personal property taxes are not liens against the property. However, levies can be attached to personal property. Levied personal property can be repossessed by the county as a final collection attempt.

Collection of delinquent taxes was also discussed. Currently, there are several strategies for collection of delinquent taxes, which include:

- 1) Debt set-off; which includes interception of state income tax refunds.
- 2) Garnishment of wages and attachment of bank accounts.
- 3) Foreclosure, used as a final collection remedy on real property.

Mr. Ellis further explained that he would be requesting the Board's permission to advertise delinquent real property taxes at the next regular Board meeting if the taxes are not paid by a specific date in March.

Mr. Ellis stated that payment plans are attempted, with some success, to bring accounts current. He is currently designing a repayment plan application which will include a stringent payment schedule, with additional contact information for the tax payer.

When the foreclosure process is necessary, the subject property is auctioned on the courthouse steps. Traditionally, the county ends up purchasing and adding the property to its surplus property listing. Commissioner Cogdell queried Mr. Ellis around the amount of county-owned property acquired through the foreclosure process. Mr. Ellis stated that there were currently 7-8 properties but he was unsure of the tax value. However, he indicated that it was not a significant amount.

The following items were noted for further research and follow up:

- 1) Education of citizens regarding designation of Real and Personal Property for mobile homes.
- 2) The use of certified mail for the final 10-day notice letter from Tax Administrator Chris Ellis.
- 3) Determine a time frame for the ten-day notice letter to be mailed.
- 4) Determine a time frame for the payment plan.

County Attorney Leslie Johnson shared his concerns with starting the foreclosure process and the Tax Office subsequently pulling the file in order to accept a payment plan for delinquent taxes. The county reimburses Johnson Law Firm for expenses associated with

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foreclosure, which includes research by staff paralegals, court costs, attorney fees, advertising fees and postage. Mr. Johnson's estimate is that approximately \$1,000 of associated costs are not being recouped when the foreclosure process is not completed.

Mr. Johnson and Mr. Ellis agreed that the Tax Office will not accept payment on accounts turned over for foreclosure. Traditionally, when a taxpayer receives correspondence from an attorney, the taxpayer has been more responsive. When the taxpayer pays delinquent taxes through the county attorney, court costs, attorney fees and other associated costs are paid in addition to the delinquent taxes, penalties and interest charged by the county.

Upon a motion by Commissioner Cogdell, seconded by Commissioner Bullock, the Board adjourned the meeting at 7:38pm.

ATTEST:

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Maria C. Edwards, Clerk

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Charles Ray Peterson, Chairman