

# Alamance County

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**Jeremy K. Akins**  
Tax Administrator

DATE: August 6, 2018

TO: Alamance County Board of Commissioners  
FROM: Jeremy K. Akins, Tax Administrator  
SUBJECT: Charge off of 2008 Property Taxes

North Carolina General Statute 105-378(a) establishes a continuing ten-year statute of limitations against enforcement remedies provided by law for the collection of taxes or the enforcement of any liens unless the action or procedure is instituted within 10 years from the date taxes became due. The ten-year period is measured from the September 1<sup>st</sup> due date. The 2008 tax bills are barred from collection procedures as of September 1, 2018.

The accounts receivable balance for the 2008 tax year as of June 30, 2018 is \$146,028.69. Enforced collection procedures to collect these past due taxes have been unsuccessful. State statutes prohibit enforced collection measures after August 31, 2018 for the year 2008 uncollected taxes.

The Alamance County Tax Administrator requests the Alamance County Board of Commissioners to approve charging off uncollected property taxes for the year 2008.

Respectfully Submitted,



**Jeremy K. Akins**  
Tax Administrator  
Alamance County Tax Department