

**RESOLUTION ESTABLISHING RELIEF FROM RESPONSIBILITY FOR INSOLVENT  
TAXES GREATER THAN FIVE YEARS**

**WHEREAS**, The State of North Carolina, pursuant to North Carolina General Statute 105-373(g), has authorized the County Commissioners of the respective counties within the State to relieve the tax collector of the charge of taxes owed by persons of the insolvent list that are five or more years past due, and

**WHEREAS**, it is the responsibility of the Board of Commissioners to approve all tax records meeting the criteria as insolvent and uncollectible, and

**WHEREAS**, all records in the attach list are deemed uncollectible and five or more years past due,

**NOW, THEREFORE, BE IT RESOLVED**, that the Guilford County Board of Commissioners do hereby adopt the tax records listed as uncollectible.

The foregoing resolution having been submitted to a vote and received a vote of \_\_\_\_\_ to \_\_\_\_\_ and was duly adopted the 13<sup>th</sup> day of July, 2017.

\_\_\_\_\_  
Jeff Phillips, Chair  
Guilford County Board of Commissioners

Attest:

\_\_\_\_\_  
Robin Keller, Clerk to the Board