



Guilford County Tax Department

Memo

To: Ben Chavis
From: Elliott Thompson
CC: Donna Bailey, Darlene Crenshaw
Date: February 5, 2026
Re: Resolution ordering advertisement for 2025 tax liens

Ben,

The following is a resolution requiring adoption by the Board for an advertisement for our 2025 delinquent tax liens. A list of delinquent 2025 taxes that are liens on real property should be filed with the minutes of the Board meeting. Please let me know if you have any questions. Thanks.

**ADOPT RESOLUTION ORDERING THE ADVERTISEMENT OF DELINQUENT 2025
TAX LIENS ON REAL PROPERTY**

Per NCGS 105-369, the tax collector must report to the governing body the total amount of unpaid taxes for the current year that are liens on real property. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

Be it resolved:

- a.) That the list of delinquent 2025 taxes that are liens on real property be filed with the minutes of this meeting; and
- b.) That the Tax Director, in accordance with North Carolina General Statute 105-369, is authorized and ordered to proceed with the advertisement of tax liens on real property for which 2025 taxes have not been paid.

Adopted this 5th day of February 2026.

Melvin "Skip" Alston, Chairman of the Board

Robin Keller, Clerk to the Board