

**RESOLUTION ESTABLISHING RELIEF FROM RESPONSIBILITY FOR REGISTERED  
MOTOR VEHICLE TAXES GREATER THAN ONE YEAR PAST DUE**

**WHEREAS**, The State of North Carolina, pursuant to North Carolina General Statute 105-373(h), has authorized the Board of County Commissioners may, in its discretion, relieve the tax collector of the charge of taxes on classified motor vehicles listed pursuant to G.S. 105-330.3(a)(1) that are one year or more past due when it appears to the board that the taxes are uncollectible. This relief, when granted, shall include municipal and special district taxes charged to the collector, and

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

**WHEREAS**, all records one or more years past due, are deemed uncollectible.

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