



Guilford County  
Tax Department

# Memo

**To:** Ben Chavis  
**From:** Elliott Thompson  
**CC:** Donna Bailey, Darlene Crenshaw  
**Date:** February 19, 2024  
**Re:** Resolution ordering advertisement of 2023 tax liens

---

Ben,

The following is a resolution requiring adoption by the Board for advertisement of our 2023 delinquent tax liens. A list of delinquent 2023 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 2023  
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 2023 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 2023 taxes have not been paid.

Adopted this 21st day of March 2024.

---

Melvin "Skip" Alston, Chairman of the Board

---

Robin Keller, Clerk to the Board