

Collection Remedies

North Carolina General Statutes permit the Tax Collector to use a variety of collection remedies in order to ensure that property taxes are remitted in full to the taxing entity. Some of these remedies are defined and discussed below:

- 1) Attachment & Garnishment (NCGS 105-368): This is the enforced collection of intangible personal property belonging to or becoming due to the property owner. This may include the garnishment of wages, rents, bank account proceeds, as well as monies held by third parties on behalf of the delinquent taxpayer.
- 2) In-Rem Foreclosure (NCGS 105-375): This method of foreclosure is exacted against the land as opposed to the landowner. The Tax Collector has the authority to sell the property if property taxes are not paid in full.
- 3) Levy (NCGS 105-367): Personal property which has been seized in order to satisfy an outstanding tax lien on personal property can be held for public sale, otherwise known as levy. A levy is the actual physical taking of the property.
- 4) Mortgage Foreclosure (NCGS 105-374): This method of foreclosure is exacted against the listing owner of the property. This course of action enables the taxing authority to include any personal property tax liabilities listed under the listing owner's name.

Specific questions about collection remedies should be directed directly to the Tax Administrator.