



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Tax Board Action

File #: 24-353

Commissioner Brown - Tax Collections - To Accept the Annual Tax Settlement Report of Taxes Billed and Collected Over the Previous Fiscal Year Ending June 30, 2024, per N.C.G.S. 105-373

STAFF CONTACT

Chelsea Tarbush, Director - Tax Administration - 704-810-5811

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

The Tax Settlement Report is submitted annually at the end of each fiscal year. After July 1 and before being charged with 2024-25 taxes, the Tax Collector must make a sworn report to the governing board showing a list of unpaid 2023-2024 real property taxes and a list of unpaid 2023-2024 personal property taxes that are not liens on real property. The Tax Collector must also make a settlement for the prior year's taxes before being charged with the current year's taxes.

POLICY IMPACT

N/A

ATTACHMENTS

Tax Settlement Report

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	CBrown	CCloninger	AFraley	BHovis	KJohnson	TKelgher	RWorley	Vote
2024-273	07/23/2024	BH	TK	A	AB	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

Gaston County Tax Settlement



GASTON COUNTY
Tax Office



Gaston Tax Administration

128 W. Main Avenue
P.O. Box 1578
Gastonia, NC 28053

T.(704) 866-3158
www.gastongov.com

SETTLEMENT REPORT

July 08, 2024

Commissioners:

As required by North Carolina General Statutes, the County Tax Collector is required to submit an annual report of taxes billed and collected to the County's governing board. This report serves as the final accounting of all work over the previous fiscal year ending June 30, 2024. In accordance with N.C.G.S. § 105-373 I respectfully submit the following reports:

- Settlement for 2023 Ad Valorem Taxes for Fiscal Year 2023-2024 setting forth my full settlement for all real and personal property taxes in my hands for collection for tax year 2023.
- Settlement for Delinquent Ad Valorem Taxes for Tax Years 2014-2022 setting forth my full settlement for all delinquent real and personal property taxes collected during the fiscal year 2023-2024.

In addition to these reports, as required by statute, electronic copies of the following reports have been made available for review and filed with County Clerk's office:

- A list of the persons owning real property whose taxes for 2023 remain unpaid along with the principal amount owed by each person,
- A list of the persons not owning real property whose personal property taxes for 2023 remain unpaid along with the principal amount owed by each taxpayer,
- A list of persons with unpaid delinquent real and personal property taxes.

The Tax Collector's office has made and will continue to make diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary as prescribed and allowed by law.

Respectfully,

Chelsea M. Tarkush

Tax Director



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COUNTY FUNDS

SETTLEMENT FOR 2023 AD VALOREM TAXES

Charges to Collector

The total amount of taxes, fire fees, and late list penalties included in charge for the current year	\$	187,661,593.45
Adjustment to Charge	\$	1,505,415.85
All interests costs and fees collected by the collector:	\$	404,540.34
TOTAL	\$	189,571,549.64

Credits to Collector

All Sums Deposited by Collector	\$	187,015,052.75
Releases Allowed by governing body	\$	497,207.00
Principal amount of outstanding real and personal property taxes.	\$	2,059,289.89
TOTAL	\$	189,571,549.64



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COUNTY FUNDS

SETTLEMENT FOR 2014 - 2022 AD VALOREM TAXES

Charges to Collector

The total amount of taxes, fire fees,
and late list penalties included in
charge for the current year

\$ 4,378,660.54

All interests costs and fees collected
by the collector:

\$ 392,846.56

TOTAL

\$ 4,771,507.10

Credits to Collector

All Sums Deposited by Collector

\$ 1,893,488.84

Releases Allowed by governing body

\$ 79,767.69

Principal amount of outstanding real
and personal property taxes.

\$ 2,798,250.57

TOTAL

\$ 4,771,507.10

BREAKDOWN OF PRIOR YEAR SETTLEMENT

Tax Year	Beginning Balance	Levy Added	Total Balance	Collections	Abatements	Total Outstanding
2022	\$1,836,354.75	\$46,907.60	\$1,883,262.35	\$988,591.34	\$65,615.16	\$829,055.85
2021	\$576,389.18	\$47,280.34	\$623,669.52	\$209,657.45	\$8,552.88	\$405,459.19
2020	\$407,222.84	\$6,790.68	\$414,013.52	\$101,855.50	\$3,200.66	\$308,957.36
2019	\$339,539.12		\$339,539.12	\$71,063.61	\$1,401.99	\$267,073.52
2018	\$247,604.48		\$247,604.48	\$34,079.56	\$397.03	\$213,127.89
2017	\$259,071.00		\$259,071.00	\$26,404.53	\$270.88	\$232,395.59
2016	\$220,218.40		\$220,218.40	\$22,337.44	\$158.61	\$197,722.35
2015	\$190,510.79		\$190,510.79	\$24,280.23	\$92.46	\$166,138.10
2014	\$200,771.36		\$200,771.36	\$22,372.62	\$78.02	\$178,320.72
Totals	\$4,277,681.92	\$100,978.62	\$4,378,660.54	\$1,500,642.28	\$79,767.69	\$2,798,250.57