

Policy (D12)

DELINQUENT TAXES POLICY

Adopted: October 10, 2017

Paying one's taxes is a responsibility of all citizens.

1. When a person, or an entity in which such person holds an ownership interest greater than 50%, is delinquent in the payment of any County taxes, that person becomes ineligible to:
 - a. Be appointed to any board, committee or commission, and should an appointee's taxes become delinquent, that appointee shall satisfy the debt within sixty (60) days of notification of delinquency and may be removed if the debt is not satisfied;
 - b. Participate in the County's Volunteer Incentive Program.
2. In County procurement matters, when a person, or an entity in which such person holds an ownership interest greater than 50%, is delinquent in the payment of any County taxes, that delinquency will be considered and will be an important factor in determining whether the person is the lowest responsive and responsible bidder to whom a County contract will be awarded. The County may assert a lien on payments under such a contract to satisfy any delinquent taxes.
3. Real property for which taxes are delinquent may not:
 - a. Receive a special exception, special use permit, variance, rezoning or other land disturbing permit, including building permits and erosion and sediment control permits, or receive final approval under such permit, if the permit was issued before the property became delinquent;
 - b. Be included in the Agricultural-Forestral District Program, and if a property receiving special land use assessment through an AFD is delinquent in taxes as of June 1 of any year, the Commissioner of Revenue shall remove such property from the land use program;
 - c. Participate in both the commercial and residential tax exemption for rehabilitated structures;
 - d. Participate in the program which provides for real estate tax exemptions for certain elderly or handicapped persons.