

# Alamance County

TAX ADMINISTRATION  
124 West Elm Street  
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Tel. (336) 570-4106

Cindy Miller  
Interim Tax Collector

March 17, 2025

## MEMORANDUM

To: Alamance County Board of Commissioners  
From: Cindy Miller, Interim Tax Collector  
Re: Tax Lien Advertisement

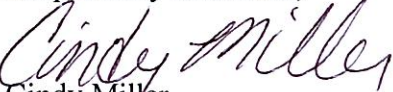
North Carolina General Statute 105-369(a) requires the tax collector to report to the governing body the total amount of any unpaid taxes for the current fiscal year that are liens on real property. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens by publishing each lien at least once in a newspaper having general circulation within the county.

The advertisement cost is assessed to each real property parcel and is added to the unpaid tax bill. The tax collector has determined that a cost of \$5.00 should be added to each unpaid real property parcel. Bankruptcy law prevents the advertising of the taxes filed under a bankruptcy claim therefore no 2024 tax liens under bankruptcy will be advertised.

As of March 7, 2025, the total amount of liens against real property for current year taxes is 2,800,313.82.

The Alamance County Interim Tax Collector requests the Alamance County Board of Commissioners to approve the lien advertisement of unpaid real property parcels for tax year 2024 at a cost of \$5.00 per parcel. I recommend tax lien advertisement on or about March 27, 2025 to allow adequate time to process all payments and ensure citizens who have paid by March 14<sup>th</sup> are not advertised.

Respectfully submitted,



Cindy Miller  
Interim Tax Collector