



**County of Brunswick**  
**OFFICE OF THE TAX ADMINISTRATOR**  
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**JEFFERY P NIEBAUER**  
TAX ADMINISTRATOR

**TONY MASIERO**  
ASST. TAX ADMINISTRATOR

**MELINDA ORE**  
DEPUTY TAX COLLECTOR

**MEMORANDUM**

To: Brunswick County Board of Commissioners

From: Jeffery Niebauer, Tax Administrator  
Melinda Ore, Deputy Tax Collector

Date: July 23, 2021

**~Relief from Charge of Collections~**  
**Insolvents & Motor Vehicle**

NC General Statute 105-373 (g)  
NC General Statute 105-378 (a)  
NC General Statute 105-373 (2) & (g)  
NC General Statute 105-373 (h)

The NC General Statute states the governing body of any taxing unit may, in its discretion, relieve the tax collector and deputy collector of the charge of taxes owed by persons on the insolvent list and the motor vehicles listed pursuant to G.S. 105-330.3(a)(1) that are one year or more past due when it appears to the board that the taxes are uncollectible. This relief, when granted, shall include municipal and special district taxes charged to the collector.

The NC General Statutes explain that No County or Municipality may maintain an action or procedure to enforce any remedy provided by the law for the collection of taxes or enforcement of any tax liens – whether the taxes or tax liens are evidenced by the original tax receipts, tax sale certificates, or otherwise – unless the action or procedure is instituted within 10 years from the date the taxes became due.