



**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: August 20, 2022

**~Order of Collection~**

NC General Statute 105-321 (b)

The NC General Statute states the Board of County Commissioners shall adopt an order charging the tax collector and deputy collector with the obligation to collect the taxes.

- The Brunswick County Board of Commissioners shall adopt and charge the Tax Collector and the Deputy Tax Collector to collect the charged in the said tax records and receipts.
- This order allows the Tax Collector and the Deputy Tax Collector to employ the means of collecting taxes provided by this subchapter.

**~ Order of Collection ~**  
Brunswick County Tax Department

State of North Carolina  
County of Brunswick

To the Tax Collector & Deputy Collector of the County, of Brunswick

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Brunswick County Tax Department and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Brunswick, and this order shall be a full and sufficient authority to direct, requires, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 2022

\_\_\_\_\_  
(SEAL)  
Randy Thompson, Chairman  
Board of Commissioners of Brunswick County

Attest:

\_\_\_\_\_  
Daralyn Spivey, Clerk to The Board  
Of Commissioners of Brunswick County