



# Memorandum

**To:** Union County Board of County Commissioners

**From:** Vann Harrell, Tax Administrator  
Kristen Foxworth, Deputy Tax Administrator

**Date:** January 15, 2026

**Re:** Delinquent Tax Lien Advertisement

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North Carolina General Statute 105-369 requires that the County Tax Collector report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real estate. At that time the governing body shall order the Tax Collector to advertise these liens in a local newspaper.

As of January 15, 2026, the unpaid 2025 taxes that constitute liens on real estate total \$9,894,300.67.

As required by this same statute, the 2025 tax liens will be advertised between March 1, 2026 and June 30, 2026. Our target date for this advertisement is April 13, 2026. The actual publication date will be determined by the newspaper publication schedule. Additionally, delinquent notices will be sent to all taxpayers whose taxes remain unpaid for the 2025 tax year. A copy of the list of delinquent taxpayers is available in the Clerk's office.