

**To:** Union County Board of Commissioners

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

**Cc:** Brian Matthews, County Manager  
Beverly Liles, Finance Director

**Date:** 07/29/2024

**Re:** 2014 Uncollectible Fire Fees

To the extent allowed by the North Carolina General Statutes a county's Board of Commissioners may, at its discretion, allow the write off of certain taxes and fees associated with those taxes once the 10 year statute of limitations has expired. We are requesting that the Board of County Commissioners approve the write off of the outstanding balance of fire fees associated with the 2014 tax levy. It is the opinion of the Tax Administrator's office that all available avenues of collection have been exhausted and the remaining balance of these fees are uncollectible. The amount we are requesting to be written off is \$4,338.85. Below is a breakdown of these fees.

Please consider this request to have these fees relieved from the charge.

Jurisdiction	Amount		Jurisdictions	Amount
Fairview Fire Fee	\$ 220.00		Waxhaw Fire Fee	\$ -
New Salem Fire Fee	\$ 460.00		Bakers Fire Fee	\$ 1,594.29
Beaver Lane Fire Fee	\$ 1,150.00		Unionville Fire Fee	\$ 189.54
Wingate Fire Fee	\$ 370.00		Allen Crossroads Fire Fee	\$ 20.00
Lanes Creek Fire Fee	\$ 120.00		Jackson Fire Fee	\$ 65.02
Sandy Ridge Fire Fee	\$ 20.00		Providence Fire Fee	\$ -
Griffith Road Fire Fee	\$ 20.00		Stallings Fire Fee	\$ -
Stack Road Fire Fee	\$ 110.00		Hemby Bridge Fire Fee	\$ -
Springs Fire Fee	\$ -		<b>Grand Total:</b>	\$ 4,338.85