



To: Union County Board of Commissioners
From: Amy McCaskill, Director, Utility Business Services
Date: 6/16/2026
Re: Uncollectible Water and Sewer Accounts

Beginning July 1, 2013, the Union County Tax Collector's office assumed the responsibility for managing the delinquent account balances for Union County Public Works' final billed water and sewer accounts. To the extent allowed by the North Carolina General Statutes, the Tax Collector's office has been collecting these outstanding account balances through the same processes used to collect delinquent tax bills. In Fiscal Year 2015, Union County Public Works contracted with a third-party collection agency to continue collection efforts after the Tax Collector's office has exhausted all options available to them. In July of 2021, the Deputy Tax Collector FTE was transferred underneath Union County Water Business Operations.

The North Carolina General Statutes clearly define the time frame for which delinquent utility bills can be collected. N.C.G.S 25-2-725(1) specifies that water account balances can be collected up to four years past the final bill date. Likewise, N.C.G.S 1-52(1) specifies that sewer account balances can be collected up to three years past the final bill date. This means that delinquent balances remaining on water accounts that were final billed prior to July 1, 2022 and on sewer accounts that were final billed prior to July 1, 2023 are deemed uncollectible as of July 1, 2026 and should be removed from Union County Water's accounts receivable balances.

In compliance with these statutes of limitations, we are requesting that the Board of County Commissioners approve the write off of all final billed account balances that fall outside of the previously stated statutes of limitation, excluding any accounts with an active garnishment. The balances to be written off are as follows:

	FY23 Write Offs	% of FY23 Service Charges
Water	\$82,821.76	0.24%
Sewer	\$74,704.89	0.23%
Total	\$157,526.65	

I will be glad to answer any further questions you may have regarding this matter.

Union County Water
Street Address
City, State ZIP
T 555.555.5555

unioncountync.gov/water