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**Coates' Canons Blog: Look, up in the sky! It's a bird, it's a plane, it's . . .****By Chris McLaughlin****Article: <https://canons.sog.unc.edu/look-up-in-the-sky-its-a-bird-its-a-plane-its/>****This entry was posted on January 20, 2012 and is filed under Finance & Tax, Property Taxes**

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Harry Potter and those Twilight vampires need to move over and make room for a new literary

superhero. The mighty local government tax collector returns to the best seller lists this week after a fourteen-year absence with the release of my new book, *Fundamentals of Property Tax Collection Law in North Carolina*.

That's right, I said superhero. True, tax collectors can't cast spells, aren't immortal, and don't wear capes or spandex. (And for that we should be thankful, especially about the spandex.) But they do have plenty of super powers. After all, who holds the power to generate the revenue that supports nearly every local government in the state? Who's strong enough to freeze a million-dollar bank account with a single piece of paper? Who can track down tax scofflaws and their ill-gotten gains from Murphy to Manteo and beyond? The tax collector, that's who.

It was way back in 1998 that my predecessor Bill Campbell last detailed the thrilling adventures of local tax collectors in his treatise on tax collection law. But changing technology and the General Assembly's habit of messing with the Machinery Act each year necessitated a rewrite of Bill's excellent book.

Over the past four years I've been releasing Property Tax Bulletins on a variety of tax collection topics: deferred taxes, attachment/garnishment, the property tax lien, foreclosure, and more. My new book updates and expands these bulletins and covers additional topics including bankruptcy, set-off debt collection, annexation, and tax office administration.

Why should you drop \$55 dollars on this book if you already have Bill's book from 1998? For starters, the new book has a nifty cover and a swell picture of me on the back. But it seems unlikely that many people other than my mom will buy the book just for that.

Much more importantly, the new book makes clear that the Machinery Act and the tax office are a lot different today than they were before the turn of the century. Back then, a circuit breaker was something you found in your basement, not a deferred tax program. State tax liens took a backseat to local tax liens regardless of which came first. Elected tax collectors had not yet gone the way of the dinosaur.

The new book also reflects the changing ways in which local governments and taxpayers do business today. Back in 1998, the Internet was a novel diversion but not a primary avenue for business transactions. Today, tax offices without searchable property data bases and the option to pay bills on-line are in a distinct minority.

I've organized the book as a series of questions and answers, focusing on the most popular inquiries I get via telephone and email throughout the year. Recognizing the changing demands on tax collectors, many of these questions focus on topics not covered in Bill's 1998 book. Examples include:

*What tax records are subject to disclosure under public records law?*

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*When may the tax office write off old taxes?*

*How should the tax collection percentage be calculated?*

*What is the revenue-neutral tax rate and when must it be calculated??*

*How are taxes calculated for new special tax districts and annexations?*

*When can tax collectors rely on the "immaterial irregularity" provision to recover back taxes?*

*What must happen if the county is the high bidder at its own tax foreclosure sale?*

The new book is aimed primarily at tax office employees, but not exclusively. Lawyers who advise local governments on tax matters, managers who oversee tax offices, and elected officials who hire and fire tax collectors all will find helpful information here.

And even if you never work with property taxes, the book may be worth your time and money. Property tax collection remedies are available for an increasing number of different local government taxes, fees, and costs. If you collect privilege license taxes, occupancy taxes, emergency medical services fees, nuisance abatement costs, or utility bills, this book will help you improve your collection rate.

The final reason you should rush to the SOG bookstore to buy this book? Once the movie version comes out, it will be impossible to find a copy. I can't wait to watch Tom Cruise and Angelina Jolie kick some delinquent taxpayer tail.

## Links

- [www.sog.unc.edu/publications/books/fundamentals-property-tax-collection-law-nc-and-property-tax-lien-foreclosure-forms-and-procedures](http://www.sog.unc.edu/publications/books/fundamentals-property-tax-collection-law-nc-and-property-tax-lien-foreclosure-forms-and-procedures)
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