

## Fundamentals of Property Tax Collection

September 24-26, 2024

UNC School of Government

Room 2601 (2<sup>nd</sup> floor)

Check-in 11:30am outside the room (boxed lunches provided)

Pre-Classwork (Videos) Be sure to start this prework early

You can access the video showcase in Canvas. You will receive instructions to access Canvas the week prior to class.

Slides and related documents for videos are also located in Canvas.

Once in Canvas, click on Modules to the left side of the class page. You can expand the Prework section by clicking on the little arrow next to the title to access the prework videos, slides and related documents.

*Please watch the videos in this order: Note – Video topics are in addition to the regular agenda*

1. Welcome Video
2. Tax Collection Basics (1 hour, 20 minutes)
3. Public Records and the Tax Office (53 minutes)
4. Recapturing Lost Taxes (30 minutes)
5. Enforced Collections (54 minutes)
6. Tax Liens on Real Property (39 minutes)
7. Deferred Taxes (38 minutes)
8. Basic Bankruptcy Law for Tax Collectors (1 hour)
9. Basics of Property Tax and Appraisal (55 minutes)

Tuesday, September 24

- 11:30 am Check-In, 2<sup>nd</sup> floor Atrium (boxed lunches provided)
- 12:00 pm Introduction / Property Tax Basics  
Chris McLaughlin  
Professor, UNC School of Government
- 1:30 pm Break
- 1:45 pm Property Tax Basics – continued
- 2:00pm Expert Collectors Panel Discussion
- 3:00 pm Break
- 3:15pm Property Tax Liens on Real Property  
Advertising Tax Liens
- 4:30 pm Adjourn

Wednesday, September 25

- 9:00 am Enforced Collections
- 11:00 am Public Records
- 12:00 pm Lunch (SOG Dining Room)
- 1:00 pm Registered Motor Vehicles – Special Collection Problems
- 2:00 pm Break
- 2:15 pm Refunds and Releases  
Basic Bankruptcy Law for Tax Collectors
- 4:30 pm Adjourn

Thursday, September 26

9:00 am Foreclosure  
*Discussion with foreclosure attorney Mark Bardill  
of Zacchaeus Legal Services*

10:30 am Other Taxes and Fees  
Settlement & Insolvents List  
Mobile Homes Exam  
Review

12:00 pm Adjourn

Friday, September 27 (Online & OPTIONAL)

10:00 am *OPTIONAL Online Exam Review via Zoom*  
*Join Link : <https://zoom.us/j/95690200185>*

#### EXAM and RETAKES

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EXAM: The exam will be available on-line via Canvas beginning Friday, September 27, 2024 at noon and must be completed on or before Friday, October 4<sup>th</sup> 5:00pm.

RETAKES: One retake is available and requires an email from your supervisor addressed to Chris McLaughlin ([mclaughlin@soq.unc.edu](mailto:mclaughlin@soq.unc.edu)) or Shannon Morris ([smorris@soq.unc.edu](mailto:smorris@soq.unc.edu)) and is available only to those who do not pass the first time. **Deadline for ALL RETAKES is also Friday, October 4, at 5:00 pm.**