

Fundamentals of Property Tax Collection

February 18 - 21, 2025

ONLINE

- I. **Pre-Classwork (Videos)** Be sure to allow plenty of time to watch the below videos on **Canvas**. Class Registrants will receive information to access Canvas and the Videos a week prior to class.

Please watch the videos in this order- (slides/resources available on Canvas)

1. Welcome
2. Tax Collection Basics (1 hour, 20 minutes)
3. Public Records & 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)

II. **Live Zoom Sessions**

All live sessions will be held via Zoom from **10:00 am – 1:00 pm**.

Tuesday, February 18

Review: Tax Collection Basics
 Discovery & Immaterial Irregularity
 Enforced Collections
 Deferred Taxes
Christopher McLaughlin, Professor of Public Law and Government

Tax Liens on Real Property
Panel Discussion with Experienced Tax Collectors

Wednesday, February 19

Foreclosure
Mark Bardill, Zacchaeus Legal Services

New Material: Advertising Tax Liens



All live sessions will be held via Zoom from **10:00 am – 1:00 pm.**

Thursday, February 20

Appraisal Basics
Kirk Boone, Teaching Assistant of Public Finance and Government

Review: Public Records

Friday, February 21

New Material: Refunds & Releases
Taxation of Motor Vehicles
Mobile Homes
Other Taxes & Fees
Settlement and Writing Off Old Taxes

Basic Bankruptcy Law for Tax Collectors

Exam Review

EXAM INFORMATION: The exam will be available online via Canvas beginning Friday, February 21, 2025 at 1:00 pm. Deadline to complete the exam (including retakes) is Friday, February 28th, at 5:00 pm. One exam retake is available and requires an email from your supervisor addressed to Chris McLaughlin (mclaughlin@sog.unc.edu) or Shannon Morris (smorris@sog.unc.edu).

**** All retakes must be completed by the exam deadline on Friday, February 28th at 5:00pm.**