



MECKLENBURG COUNTY

Office of Tax Collector

MEMORANDUM

To: Mortgage Institutions, Tax Servicing Companies and Other Bulk Real Estate Tax Processors/Payers

From: Kimberly Deal, Deputy Tax Director

Date: May 1, 2018

Subject: 2018 Tax Payment Instructions

The Mecklenburg County Office of the Tax Collector (OTC) collects real estate taxes for the Town of Cornelius, City of Charlotte, Town of Pineville, Town of Mint Hill, Town of Matthews, Town of Huntersville, Town of Davidson, and Mecklenburg County, North Carolina. The tax bills will be released between July 30, 2018 and August 10, 2018.

Mecklenburg County's 2018 Tax Schedule:

June 6	Pre-Commitment/Parcel Identification file for 2018 taxes is due
July 30	Tax bills are issued by the City-County Tax Collector
August 31	Mortgage files available to the various institutions
September 1	Tax Due Date
October 27	Second Billing (if needed)
November 15	Payments and associated electronic payment files for all escrowed taxes from July billing due (per attached resolution)
November 19	File of all outstanding taxes available (inclusive of second billing)
December 12	Payments and associated electronic payment files for all escrowed taxes from October billing due (for second billing and any "catch up" payments only)
January 7, 2019	Last day to pay taxes without interest

Important information for 2018:

- Please note that we utilize Autoagent for the submission of pre-commitment and payment information. For information on Autoagent, call 1-877-932-8478 or visit www.autoagentsoftware.com.
- All Pre-Commitment/Parcel Identification files must be submitted electronically via Autoagent. If you do not have access to Autoagent, please contact

TaxTech@MecklenburgCountyNC.gov to obtain formatting specifications for alternative electronic submissions.

- Payment information for more than 20 parcels must be submitted via Autoagent or approved electronic format obtained by contacting TaxTech@MecklenburgCountyNC.gov. Any payments for 20 or more parcels (including individual checks from the same lender or one check from one lender for multiple parcels) submitted in a non-electronic format will be returned and subject to interest if not paid on or before January 7, 2019. Payments for less than 20 parcels submitted in a non-electronic format MUST reference the bill number(s) on the applicable documentation.
- ***We will still have a number of discovery bills pertaining to the SL362 legislation for tax years prior to 2018. Please note that under this legislation, the owner of record for the tax year for which the bill is issued is responsible for the payment of taxes. If the current owner did not own the property as of January 1 of the year in question, then the tax liability falls to the previous owner and the taxes are NOT a lien on the property. For those parcels with multiple tax bills issued in 2018 or prior for various tax years, please visit our website to confirm the responsible party for the tax liability. We have flagged those bills for which the current owner is not responsible as "SL362 - No Lien". This indicates that the taxes for that year/bill represent a personal lien on the January 1 owner for that specific tax year and that the current owner is not liable. This holds true for delinquent SL362 bills from prior years as well.***

To ensure the accurate, timely processing of your payment submissions, please comply with the following items:

1. Mail postmarked by the U.S. Postal Service will be considered received in our office on the postmarked date. Property tax payments are due September 1, 2018, and must be paid on or before January 7, 2019. If mailed, payments must be **postmarked** by the U.S. Postal Service (not by meter) on or before January 7, 2019 to avoid interest charges. **The postmark MUST be present on the package or envelope containing payment.** Interest charges will not be waived as per statutory requirements (NCGS 105-380). Payments submitted via any other method (such as courier services) or metered mail will be deemed as received on the date the payment is physically delivered to our office per NCGS 105-360(d).

All files and payments should be mailed to Office of the Tax Collector, ATTN: Bulk Payment Processing, PO Box 31457, Charlotte NC 28231 or our physical location at 700 East Stonewall Street, Suite 104, Charlotte NC 28202. Payment files can be emailed to TaxMeck@MecklenburgCountyNC.gov.

Payments sent to any other location or to any other party will be deemed not received.

2. Please ensure that all payments balance to the electronic payment file. Payments that do not balance will be returned to the mortgage or tax service company for correction.

3. Please verify the integrity of your data prior to making bill requests and submitting payments by ensuring that all parcel numbers and/or bill numbers, if applicable, are correct and that the files are formatted properly to reduce the possibility of error.
4. In order to receive paid receipts, please provide an adequate number of return envelopes with correct postage. This applies to all payments. If you would like us to use a courier service such as Federal Express to send receipts back to you, please provide your account number for the desired courier such as your FedEx number.
5. Mecklenburg County will provide a file of all unpaid taxes at your request. This is a valuable tool that can be used for escrow and non-escrow accounts. Call Joe Brown at (980) 314-4608 for price and other specific information regarding this service.
6. After payment files are processed, any refunds will be returned to the tax servicing company, if applicable, or the mortgage company rather than the individual property owner(s). Supporting documentation will accompany all refunds.
7. Our Public Access System, located at [MeckNC.gov/Taxes](https://www.mecknc.gov/Taxes), is a valuable online tool for researching tax and parcel information. Follow the [Property Tax System](#) link located in the middle of the page to access the system or enter <https://www.mecknc.gov/TaxCollections/PTS/Pages/PTS.aspx>. If you need assistance, please contact our office at (704) 336-6899.
8. As noted throughout this document, pre-commitment/parcel identification requests and payment information for 20 or more parcels must be submitted electronically. If you do not have access to Autoagent, please contact TaxTech@MecklenburgCountyNC.gov to obtain assistance with the formatting specifications needed for an alternative electronic submission. Submissions made in an incorrect format will be returned for correction.

Please note that interest charges cannot be waived under any circumstances. You may contact us with any questions as we will be happy to assist – TaxMeck@MecklenburgCountyNC.gov or (704)-336-6899.

RESOLUTION

WHEREAS, property taxes are due September 1ST each year in North Carolina, and;

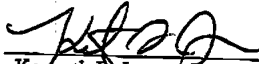
WHEREAS, tax officials are charged with disbursing the tax monies collected on a timely basis to the respective counties and municipalities within the state and other jurisdictions which receive the tax, and

WHEREAS, governmental jurisdictions are entitled to receive the taxes due them on the due date in order to render service to the taxpayer, and

WHEREAS, some property owners pay their property taxes monthly into escrow accounts to a mortgage lender or bank who act as agents for property owners in the matter of paying taxes,

NOW, THEREFORE, BE IT RESOLVED: That the North Carolina Tax Collectors Association and the North Carolina Association of Assessing Officers, at its annual meeting held at the Sheraton Atlantic Beach on, July 20th, 2004, resolved to request that all mortgage lenders and tax paying agencies who hold property tax in escrow pay such taxes held in escrow in North Carolina no later than November 15th each year.

BE IT FURTHER RESOLVED: That this resolution is recorded in the minutes of this annual convention, and that a copy be mailed to each mortgage lender or tax paying agency doing business in North Carolina.



Kenneth D. Joyner, President, NCTCA



David Ward, President, NCAAO