

Resolution #26-0235  
2026 Resolution Book, Page 66c

**RESOLUTION ADOPTING AN ORDER TO COLLECT TAXES FOR  
2026 (FISCAL YEAR 2026-2027) AND DELINQUENT TAXES FROM  
2016 THROUGH 2025.**

**BE IT RESOLVED** by the Mayor and City Council that an order be executed by the Mayor and City Clerk that authorizes, empowers, and commands the City-County Tax Collector to collect the taxes set forth in the 2026 tax records filed in the office of the Forsyth County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. The City-County Tax Collector is further authorized, empowered, and commanded to collect the 2026 and prior unpaid taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts which are made in accordance with law as filed in the office of the County Tax Collector.

**BE IT FURTHER RESOLVED** by the Mayor and City Council that such taxes are hereby declared to be the first lien on all real property of the respective taxpayers in the City of Winston-Salem, North Carolina; and this order shall be full and sufficient authority to direct, require, and enable the Tax Collector to levy on and sell any real or personal property, and attach wages and/or other funds, of such taxpayers for and on account thereof, in accordance with law. The City-County Tax Collector is hereby authorized and directed to use any method of collection authorized by law to collect such taxes including, without limitation, the in rem method of foreclosure authorized by NCGS § 105-375, and the mortgage style of foreclosure authorized by NCGS § 105-374.

**BE IT FURTHER RESOLVED** by the Mayor and City Council that the City-County Tax Collector is hereby authorized, empowered, and commanded to administer and to collect taxes on gross receipts derived from retail short-term leases or rentals of motor vehicles as set forth under

NCGS § 153A-156 and gross receipts derived from short-term lease or rental of heavy equipment as set forth under NCGS § 160A–215.2 and to promulgate such rules and procedures necessary to administer these taxes which are not inconsistent or contrary to applicable law.

**BE IT FURTHER RESOLVED** by the Mayor and City Council that the City-County Tax Collector is hereby authorized, to the full extent permitted by law, to collect sanitation liens and liens that arise by reasons of removal of a structure to the extent authorized under NCGS § 160D-1203, Winston-Salem City Code § 10-203, or Forsyth County Code Chapter 7, Article VI, for the jurisdictions of Forsyth County and Winston-Salem. Within available funds in the budget ordinance and personnel positions established, the Tax Collector may appoint employees and authorize them to perform those functions authorized by the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws for current and previous years' taxes. County personnel presently in the Tax Collector's office continue to serve in their respective positions at the discretion of the Tax Collector.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** by the Mayor and City Council of the City of Winston-Salem that this resolution and order shall be and remain in full effect after its adoption and execution as of June 1, 2026.