

Fundamentals of Property Tax Collection

February 17 - 20, 2026

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 17

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 18

New Material:

Basic Bankruptcy Law for Tax Collectors
Advertising Tax Liens
Refunds & Releases
Taxation of Motor Vehicles

Thursday, February 19

New Material:

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

Review:

Public Records

Friday, February 20

New Material:

Foreclosure
Mark Bardill, Zacchaeus Legal Services
Mobile Homes
Other Taxes & Fees
Settlement and Writing Off Old Taxes

Exam Review

EXAM INFORMATION: The exam will be available on-line via Canvas beginning Friday, February 20, 2026 at 1:00 pm. Deadline to complete the exam (including retakes) is Friday, February 27, 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 Clare Kilmartin (cekilmar@sog.unc.edu).

**** All retakes must be completed by the exam deadline on Friday, February 27th at 5:00 pm.**