Fundamentals of Property Tax Collection
March 1 – 4, 2022
ONLINE

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

Available here: [https://vimeo.com/showcase/7444073](https://vimeo.com/showcase/7444073)
Password: (the password will be on the agenda in Sakai for class registrants)

The videos and video slides are also on Sakai (which you will have access to a week prior to class)
At the top in Sakai, select “Property Tax” to access our course page site
On the left menu, select “Video Lectures”, and enter the password located in the Agenda Tab

Slides for all of the video lectures are available on Sakai:
On the top menu, select “Property Tax”
On the left menu, select “Resources”
Select the folder labeled “Pre-Recorded Lectures (slides and additional materials)”

Please watch the videos in this order:

a. Tax Collection Basics (1 hour, 20 minutes)

b. Public Records & the Tax Office (48 minutes)
   i. Handout available on Sakai

c. Discovery & Immaterial Irregularity Billing (33 minutes)

d. Enforced Collections (54 minutes)

e. Tax Liens on Real Property (39 minutes)

f. Deferred Taxes (38 minutes)

g. Basic Bankruptcy Law for Tax Collectors (1 hour)
   i. Flowchart available on Sakai

h. Appraisal Basics (55 minutes)
II. **Live Sessions**

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

**Tuesday, March 1**

**Review:**
- Tax Collection Basics
- Discovery & Immaterial Irregularity
- Enforced Collections
- Deferred Taxes

**Wednesday, March 2**

**Review:**
- Tax Liens on Real Property
- *Panel Discussion with Experienced Tax Collectors*

**New Material:**
- Advertising Tax Liens
- Foreclosure:
  - *Discussion with foreclosure attorney Mark Bardill of Zacchaeus Legal Services*

**Thursday, March 3**

**Review:**
- Basic Bankruptcy Law for Tax Collectors:
  - *A conversation with Robert Price, Asst. Bankruptcy Administrator, Middle District of N.C.*
- Public Records
- Appraisal Basics

**Friday, March 4**

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

**Exam Review**

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**EXAM:** The exam will be available on-line via SAKAI beginning Friday, March 4, 2022 at 1:00 pm. Deadline for completing the exam and retake if needed is Friday, March 11, 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 Susan Hutchinson (hutchinson@sog.unc.edu).

Retakes must be **completed** by the exam deadline on Friday, March 11 at 5:00pm.