Guilford County Tax Department
PO Box 3328, Greensboro, NC 27402
336-641-3363 FAX 336-641-4867
Email: taxdir@co.guilford.nc.us

NOTICE OF ATTACHMENT & GARNISHMENT

GARNISHMENT YEAR-NUMBER: 2012-55234

SESSOMS, TIMOTHY LEON
6704 FEGAN RD
SUMMERFIELD NC 27358-9788

GARNISHEE:
[redacted]

GARNISHEE:

The person owing or having in his possession wages, rents, bank deposits, debts or other property of the taxpayer sought to be attached (hereinafter called the Garnishee).

Each of you will take notice that pursuant to sections 105-366 and 105-368 of the North Carolina General Statutes authorizing the attachment and garnishment of wages, rents, bank deposits, proceeds of property subject to levy, and other intangible personal property. The property described on the back of this page for the taxpayer is hereby attached to the extent stated below for taxes levied by Guilford County and which are unpaid.

The property sought to be attached is WAGES due the taxpayer, or subject to his demand, or to become due him during calendar year.

Within ten (10) days after service of this notice, the garnishee is directed to answer the notice by sending to the tax collector of Guilford County by registered mail, a statement that he has no defense or set-off against the taxpayer, and by remitting the amount demanded; or, if the garnishee does offer a defense or set-off, he shall proceed as provided in section 105-368 (d) of the North Carolina General Statutes. If the amount due the taxpayer has not matured at the date of service of this notice, the garnishee's statement shall set forth the fact and the demand shall be paid to the tax collector upon maturity. If the property attached is wages or other compensation for personal services, the garnishee shall remit to the tax collector not more than ten percent of such compensation per pay period, and he shall continue to remit not more than ten percent of the taxpayer's compensation each pay period until the total amount demanded is satisfied. Pursuant to the requirements of G.S. 105-368 (b) (5), copies of G. S. 105-366 and 105-368 appear on a following page of this notice.

Benjamin T. Chavis
Tax Director

March 12, 2012
Date

James C. [signature]
Asst. Tax Collector

Social Security No: [redacted]

TAX BILL -NBR	PARCEL#	TAX AMOUNT	FEE	INTEREST	AMOUNT DUE
0002652805-2011-2011-0000-00		181.67	60.00	11.81	253.48
0002708120-2011-2011-0000-00		385.72	0.00	13.50	399.22

TOTAL AMOUNT DUE AND ATTACHED: $ 652.70

Guilford County Tax Department
PO Box 3328, Greensboro, NC 27402
336-641-3363 FAX 336-641-4867
Email: taxdir@co.guilford.nc.us

NOTICE OF ATTACHMENT & GARNISHMENT

GARNISHMENT YEAR-NUMBER: 2012-60277

SESSOMS, TIMOTHY LEON
6704 FEGAN RD
SUMMERFIELD NC 27358-9788

GARNISHEE:
[redacted]

GARNISHEE:

The person owing or having in his possession wages, rents, bank deposits, debts or other property of the taxpayer sought to be attached (hereinafter called the Garnishee).

Each of you will take notice that pursuant to sections 105-366 and 105-368 of the North Carolina General Statutes authorizing the attachment and garnishment of wages, rents, bank deposits, proceeds of property subject to levy, and other intangible personal property. The property described on the back of this page for the taxpayer is hereby attached to the extent stated below for taxes levied by Guilford County and which are unpaid.

The property sought to be attached is WAGES due the taxpayer, or subject to his demand, or to become due him during calendar year.

Within ten (10) days after service of this notice, the garnishee is directed to answer the notice by sending to the tax collector of Guilford County by registered mail, a statement that he has no defense or set-off against the taxpayer, and by remitting the amount demanded; or, if the garnishee does offer a defense or set-off, he shall proceed as provided in section 105-368 (d) of the North Carolina General Statutes. If the amount due the taxpayer has not matured at the date of service of this notice, the garnishee's statement shall set forth the fact and the demand shall be paid to the tax collector upon maturity. If the property attached is wages or other compensation for personal services, the garnishee shall remit to the tax collector not more than ten percent of such compensation per pay period, and he shall continue to remit not more than ten percent of the taxpayer's compensation each pay period until the total amount demanded is satisfied. Pursuant to the requirements of G.S. 105-368 (b) (5), copies of G. S. 105-366 and 105-368 appear on a following page of this notice.

Benjamin T. Chavis
Tax Director

November 07, 2012
Date

James C. [signature]
Asst. Tax Collector

Social Security No: [redacted]

TAX BILL -NBR	PARCEL#	TAX AMOUNT	FEE	INTEREST	AMOUNT DUE
0002092312-2012-2011-0000-00		109.79	0.00	7.14	116.93
0002092316-2012-2011-0000-00		46.68	60.00	3.03	109.71

TOTAL AMOUNT DUE AND ATTACHED: $ 226.64

§ 105-366. Remedies against personal property.

(a) Authority to Proceed against Personal Property; Relation between Remedies against Personal Property and Remedies against Real Property. - All tax collectors shall have authority to proceed **against personal property to enforce the collection of taxes as provided in this section and in G.S. 105-367 and 105-368. Any tax collector may, in his discretion, proceed first against personal property** before employing the remedies for enforcing the lien for taxes against real property, and he shall proceed first against personal property:

(1) When directed to do so by the governing body of the taxing unit; or

(2) When requested to do so by the taxpayer or by a mortgagee or other person holding a lien upon the real property subject to the lien for taxes if the person making the request furnishes the tax collector with a written statement describing the personal property to be proceeded against and giving its location.

No foreclosure of a tax lien on real property may be attacked as invalid on the ground that payment of the tax should have been procured from personal property.

(b) Remedies after Taxes Are Delinquent. - At any time after taxes are delinquent and before the filing of a tax foreclosure complaint under G.S. 105-374 or the docketing of a judgment for taxes under G.S. 105-375, and subject to the provisions of G.S. 105-356 governing the priority of liens, the tax collector may levy upon and sell or attach the following property for failure to pay taxes:

(1) Any personal property owned by the taxpayer, regardless of the time at which it was acquired and regardless of the existence or date of creation of mortgages or other liens thereon.

(2) Any personal property transferred by the taxpayer to a relative (which shall mean any parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece, or nephew, or their spouses, of the taxpayer or his spouse).

(3) Personal property in the hands of a receiver for the taxpayer. (It shall not be necessary for the tax collector to apply for an order of the court directing payment or authorizing the levy or attachment, but he may proceed as though the property were not in the hands of the receiver, and the tax collector's filing of a claim in a receivership proceeding shall not preclude him from proceeding to levy under G.S. 105-367 or to attach under G.S. 105-368.)

(4) Personal property of a deceased taxpayer if the levy or attachment is made before final settlement of the estate.

(5) The stock of goods or fixtures of a wholesale merchant or retailer, as defined in G.S. 105-164.3, in the hands of a purchaser or transferee thereof, or any other personal property of the purchaser or transferee of the property, if the taxes on the goods or fixtures remain unpaid 30 days after the date of the sale or transfer. In the case of other personal property of the purchaser or transferee, the levy or attachment must be made within six months of the sale or transfer.

(6) Personal property of the taxpayer that has been repossessed by one having a security interest therein so long as the property remains in the hands of the person who has repossessed it or the person to whom it has been transferred other than by bona fide sale for value.

(7) Personal property due the taxpayer or to become due to him within the calendar year.

(8) Personal property of a partner in satisfaction of taxes on partnership property, but only after the tax collector:

a. Has sold the taxing unit's lien for taxes against the partnership real property, if any; and

b. Exhausted the partnership's personal property through the use of levy and attachment and garnishment; and

c. Exercised the authority granted him by G.S. 105-364 in an effort to collect the tax due on the partnership's property.

(9) Personal property transferred by the taxpayer by any type of transfer other than those mentioned in this subsection (b) and other than by bona fide sale for value if the levy or attachment is made within six months of the transfer.

(c) Remedies Before Taxes Are Delinquent. - If between the date as of which property is to be listed and January 6 of the fiscal year for which the taxes are imposed the tax collector has reasonable grounds for believing that the taxpayer is about to remove his property from the taxing unit or transfer it to another person or is in imminent danger of becoming insolvent, the tax collector may levy on or attach that property or any other personal property of the taxpayer, in the manner provided in G.S. 105-367 and 105-368. If the amount of taxes collected under this subsection has not yet been determined, these taxes shall be computed in accordance with G.S. 105-359 and any applicable discount shall be allowed.

(d) Remedies against Sellers and Purchasers of Stocks of Goods or Fixtures of Wholesale Merchants or Retailers. -

(1) Any wholesale merchant or retailer, as defined in G.S. 105-164.3, who sells or transfers the major part of its stock of goods, materials, supplies, or fixtures, other than in the ordinary course of business, or who goes out of business, must take the following actions:

a. At least 48 hours prior to the date of the pending sale, transfer, or termination of business, give notice to the assessors and tax collectors of the taxing units in which the business is located.

b. Within 30 days of the sale, transfer, or termination of business, pay all taxes due or to become due on the transferred property on the first day of September of the current calendar year.

(2) Any person to whom the major part of the stock of goods, materials, supplies, or fixtures of a wholesale merchant or retailer is sold or transferred, other than in the ordinary course of business, or who becomes the successor in business of a wholesale merchant or retailer shall withhold from the purchase money paid to the merchant an amount sufficient to pay the taxes due or to become due on the transferred property on the first day of September of the current calendar year until the former owner or seller produces either a receipt from the tax collector showing that the taxes have been paid or a certificate that no taxes are due. If the purchaser or successor in business fails to withhold a sufficient amount of the purchase money to pay the taxes as required by this subsection and the taxes remain unpaid after the 30-day period allowed, the purchaser or successor is personally liable for the amount of the taxes unpaid. This liability may be enforced by means of a civil action brought in the name of the taxing unit against the purchaser or successor in an appropriate trial division of the General Court of Justice in the county in which the taxing unit is located.

(3) Whenever any wholesale merchant or retailer sells or transfers the major part of its stock of goods, materials, supplies, or fixtures, other than in the ordinary course of business, or goes out of business and the taxes due or to become due on the transferred property on the first day of September of the current calendar year are unpaid, the tax collector, to enforce collection of the unpaid taxes, may do any of the following:

a. Levy on or attach any personal property of the seller.

b. If the taxes remain unpaid 30 days after the date of the transfer or termination of business, levy on or attach any of the property transferred in the hands of the transferee or successor in business, or any other personal property of the transferee or successor in business, but in either case the levy or attachment must be made within six months of the transfer or termination of business.

(4) In using the remedies provided in this subsection, the amount of taxes not yet determined shall be computed in accordance with G.S. 105-359, and any applicable discount shall be allowed.

(1939, c. 310, s. 1713; 1951, c. 1141, s. 1; 1955, cc. 1263, 1264; 1957, c. 1414, ss. 2-4; 1969, c. 305; c. 1029, s. 1; 1971, c. 806, s. 1; 1973, c. 564, s. 1; 1987, c. 45, s. 1; c. 93, s. 3; 1998-98, ss. 112, 113.)

§ 105-368. Procedure for attachment and garnishment.

(a) Subject to the provisions of G.S. 105-356 governing the priority of the lien acquired, the tax collector may attach wages and other compensation, rents, bank deposits, the proceeds of property subject to levy, or any other intangible personal property, including property held in the Escheat Fund, in the circumstances and to the extent prescribed in G.S. 105-366(b), (c), and (d).

In the case of property due the taxpayer or to become due to him within the current calendar year, the person owing the property to the taxpayer or having the property in his possession shall be liable for the taxes to the extent of the amount he owes or has in his possession. However, when wages or other compensation for personal services is attached, the garnishee shall not pay to the tax collector more than ten percent (10%) of such compensation for any one pay period.

(b) To proceed under this section, the tax collector shall serve or cause to be served upon the taxpayer and the person owing or having in his possession the wages, rents, debts or other property sought to be attached a notice as provided by this subsection. The notice may be personally served by any deputy or employee of the tax collector or by any officer having authority to serve summonses, or may be served in any manner provided in Rule 4 of the North Carolina Rules of Civil Procedure. The notice shall contain:

(1) The name of the taxpayer, and if known his Social Security number or federal tax identification number and his address.

(2) The amount of the taxes, penalties, interest, and costs (including the fees allowed by this section) and the year or years for which the taxes were imposed.

(3) The name of the taxing unit or units by which the taxes were levied.

(4) A brief description of the property sought to be attached.

(5) A copy of the applicable law, that is, G.S. 105-366 and 105-368. Notices concerning two or more taxpayers may be combined if they are to be served upon the same garnishee, but the taxes, penalties, interest, and costs charged against each taxpayer must be set forth separately.

(c) If the garnishee has no defense to offer or no setoff against the taxpayer, he shall within 10 days after service of the notice answer it by sending to the tax collector by registered or certified mail a statement to that effect, and if the amount demanded by the tax collector is then due to the taxpayer or subject to his demand, the garnishee shall remit it to the tax collector with his statement; but if the amount due to the taxpayer or subject to his demand is to mature in the future, the garnishee's statement shall set forth that fact, and the demand shall be paid to the tax collector upon maturity. Any payment by the garnishee under the provisions of this subsection (c) shall completely satisfy any liability therefore on his part to the taxpayer.

(d) If the garnishee has a defense or setoff against the taxpayer, he shall state it in writing under oath, and, within 10 days after service of the garnishment notice, he shall send two copies of his statement to the tax collector by registered or certified mail. If the tax collector admits the defense or setoff, he shall so advise the garnishee in writing within 10 days after receipt of the garnishee's statement, and the attachment or garnishment shall thereupon be discharged to the amount required by the defense or setoff, and any amount attached or garnished which is not affected by the defense or setoff shall be remitted to the tax collector as provided in subsection (c), above.

If the tax collector does not admit the defense or setoff, he shall set forth in writing his objections thereto and send a copy thereof to the garnishee within 10 days after receipt of the garnishee's statement, or within such further time as may be agreed on by the garnishee, and at the same time the tax collector shall file a copy of the notice of garnishment, a copy of the garnishee's statement, and a copy of the tax collector's objections thereto in the appropriate division of the General Court of Justice of the county in which the garnishee resides or does business, where the issues made shall be tried as in civil actions.

(e) If the garnishee has not responded to the notice of garnishment as required by subsections (c) and (d), above, within 15 days after service of the notice, the tax collector may file in the appropriate division of the General Court of Justice of the county in which the garnishee resides a copy of the notice of garnishment, accompanied by a written statement that the garnishee has not responded thereto and a request for judgment, and the issues shall be tried as in civil actions.

(f) The taxpayer may raise any defenses to the attachment or garnishment that he may have in the manner provided in subsection (d), above, for the garnishee.

(g) The fee for serving a notice of garnishment shall be the same as that charged in a civil action. If judgment is entered in favor of the taxing unit by default or after hearing, the garnishee shall become liable for the taxes, penalties, and interest due by the taxpayer, plus the fees and costs of the action, but payment shall not be required from amounts which are not to become due to the taxpayer until they actually come due. The garnishee may satisfy the judgment upon paying the amount thereof, and if he fails to do so, execution may issue as provided by law. From any judgment or order entered, either the taxing unit or the garnishee may appeal as provided by law. If, before or after judgment, adequate security is filed for the payment of the taxes, penalties, interest, and costs, the tax collector may release the attachment or garnishment, or execution may be stayed at the request of the tax collector pending appeal, but the final judgment shall be paid or enforced as above provided. If judgment is rendered against the taxing unit, it shall pay the fees and costs of the action. All fees collected by officers shall be disposed of in the same manner as other fees collected by such officers.

(h) Tax collectors may proceed against the wages, salary, or other compensation of officials and employees of this State and its agencies, instrumentalities, and political subdivisions in the manner provided in this section. If the taxpayer is an employee of the State, the notice of attachment shall be served upon him and upon the head or chief fiscal officer of the department, agency, instrumentality, or institution by which he is employed. If the taxpayer is an employee of a political subdivision of the State (county, municipality, etc.), the notice of attachment shall be served upon him and upon the officer charged with making up the payrolls of the political subdivision by which he is employed. All deductions from the wages or salary of a taxpayer made pursuant to this subsection (h) and remitted to the tax collector shall, pro tanto, constitute a satisfaction of the salary or wages due the taxpayer.

(i) (1) Any person who, after written demand therefore, refuses to give the tax collector or assessor a list of the names and addresses of all of his employees who may be liable for taxes, shall be guilty of a Class 1 misdemeanor.

(2) Any tax collector or assessor who receives, upon his written demand, any list of employees may not release or furnish that list or any copy thereof, or disclose any name or information thereon, to any other person, and may not use that list in any manner or for any purpose not directly related to and in furtherance of the collection and foreclosure of taxes. Any tax collector or assessor who violates or allows the violation of this subdivision (i)(2) shall be guilty of a Class 1 misdemeanor.

(1939, c. 310, s. 1713; 1951, c. 1141, s. 1; 1955, cc. 1263, 1264; 1957, c. 1414, ss. 2-4; 1969, c. 305; c. 1029, s. 1; 1971, c. 806, s. 1; 1979, c. 103, ss. 3, 4; 1979, 2nd Sess., c. 1085, s. 2; 1981, c. 76, s. 1; 1987, c. 45, s. 1; 1989, c. 580, s. 2; 1993, c. 539, s. 724; 1994, Ex. Sess., c. 24, s. 14(c).)

Guilford County Tax Department (Log Out) (Settings)

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You are here:
Shopping Cart Items: 0

Return to CertMailTM Tracking

Certified Mail Tracking Details

Recipient:
SESSOMS, TIMOTHY LEON

Destination:

6704 FEGAN RD

Tracking ID: 71926389001001683471

Status: **DELIVERED**

Proof of Delivery pending.

Date	EventName
Tuesday, April 3, 2012 3:30 PM	ELECTRONIC SHIPPING INFO RECEIVED - MOUNT AIRY,NC
Wednesday, April 4, 2012 12:43 PM	NOTICE LEFT - SUMMERFIELD,NC
Thursday, April 19, 2012 11:58 AM	UNCLAIMED - SUMMERFIELD,NC
Thursday, April 26, 2012 9:43 AM	ARRIVAL AT UNIT - GREENSBORO,NC
Thursday, April 26, 2012 10:52 AM	NO AUTHORIZED RECIPIENT AVAILABLE - GREENSBORO,NC
Thursday, April 26, 2012 10:53 AM	DELIVERED - GREENSBORO,NC

Guilford County Tax Department (Log Out) (Settings)

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You are here:
Shopping Cart Items: 0

Return to CertMailTM Tracking

Certified Mail Tracking Details

Recipient:
SESSOMS, TIMOTHY LEON

Destination:

6704 FEGAN RD

Tracking ID: 71926389001002790550

Status: **DELIVERED**

Proof of Delivery pending.

Date	EventName
Friday, November 9, 2012 3:30 PM	ELECTRONIC SHIPPING INFO RECEIVED - MOUNT AIRY,NC
Tuesday, November 13, 2012 7:51 AM	ARRIVAL AT UNIT - SUMMERFIELD,NC
Tuesday, November 13, 2012 3:58 PM	DELIVERED - SUMMERFIELD,NC

Trans # :	8169550	Received :	$116.93	Change Amt :		Pmt type :	SYSTEM	OPID :	JSEAWEL
Batch # :	41093	Batch Date :	11/16/2012	Batch Type :	CORRECTION	Batch Status :	CLOSE	Voided Date :	

☐	Reversed Amount	Bill #	Applied	Refund	Adjustment	Pmt Rel	Discount	Minimum Refund Interest	Reversal Code	Reversal Opid	Reversal Date	Application Date	Interest Thru Date	Prepayment Date
☐		0002092312-2012-2011-0000-00	$116.93										11/16/2012	
☐	$116.93	Unpostable												

Trans # :	8169551	Received :	$109.71	Change Amt :		Pmt type :	SYSTEM	OPID :	JSEAWEL
Batch # :	41093	Batch Date :	11/16/2012	Batch Type :	CORRECTION	Batch Status :	CLOSE	Voided Date :	

☐	Reversed Amount	Bill #	Applied	Refund	Adjustment	Pmt Rel	Discount	Minimum Refund Interest	Reversal Code	Reversal Opid	Reversal Date	Application Date	Interest Thru Date	Prepayment Date
☐		0002092316-2012-2011-0000-00	$109.71										11/16/2012	
☐	$109.71	Unpostable												

Trans # :	7834412	Received :	$652.70	Change Amt :		Pmt type :	CHECK	OPID :	PDEVANEO
Batch # :	38905	Batch Date :	05/11/2012	Batch Type :	CASHIER	Batch Status :	CLOSE	Voided Date :	

☐	Bill #	Applied	Refund	Adjustment	Pmt Rel	Discount	Minimum Refund Interest	Reversal Code	Reversal Opid	Reversal Date	Application Date	Interest Thru Date	Prepayment Date
☐	0002652805-2011-2011-0000-00	$253.48										05/11/2012	
☐	0002708120-2011-2011-0000-00	$399.22										05/11/2012	