DATE

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County Tax Department

XXXXXXXXXXXXXX

XXXXXXXXXXXXXX

RE: Deliquent Tax Notification

BILL # XXXXXXXXXXX

To whom it may concern:

 Pursuant to N.C. Gen. Stat. § 105-228.28, real and personal property owned by the Department of Transportation is exempt from taxation. Furthermore, state-owned property is exempt from local assessments such as stormwater fees as provided in N.C. Gen. Stat. §§ 153A-189 (county) and 160A-221 (city). As this property was conveyed to the Department in the calendar year 2023 and all outstanding taxes owed by the Department have been paid, please cease and desist in sending any further invoices for taxes on this property and kindly remove the unauthorized charges from the NCDOT’s account.

Thank you for your cooperation in this matter.

Sincerely,

Right of Way Agent

Division X

CC: Copy to file