



PAYMENT OF TAXES POLICY

Effective Date: January 20, 2014

Owner	Human Resources
Reviewer(s)	Human Resources
Approver(s)	County Manager
Applicable Policies	N/A
Applicable Documents	N/A
Storage Location	DCo Services Hub, DocTract
Last Review Date	07/01/2025
Next Review Date	07/01/2028
Review Cycle	Three Years

1. PURPOSE

Durham County requires all employees to pay County/City tax obligations within required timeframe.

2. POLICY

This policy establishes a procedure for advising the employee of delinquent tax obligations, and consequences for failure to pay within the required timeframe.

3. APPLICABILITY

All County employees covered under the Personnel Ordinance, as well as those included under a Memorandum of Understanding, are subject to this policy.

4. DEFINITIONS

Personal Property– All property other than real estate, e.g. motor vehicles, boats, and mobile homes.

Real Property – Real estate, land, and the improvements, e.g. building, or structure.

Workdays – a defined set of consecutive or non-consecutive calendar days during which an employee is scheduled to work or is expected to be available for work-related matters.

5. PROCEDURES

- Applicants who are delinquent and fail to pay their taxes will not be approved for employment.
- As a requirement of continued employment, employees must be current in the payment of personal and real property tax.
- Notification of all employees with delinquent taxes will be issued to Department Directors for distribution.
- Affected employees will have five (5) workdays from the day of receipt to resolve the tax obligation, by making payment in full or by entering into a one-time payment arrangement if available.



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- An employee may enter a payment arrangement once during the entire period of employment. Subsequent payment arrangements will not be approved.
- Payment arrangements are not available for personal property tax.
- Employees seeking a payment arrangement must notify the immediate supervisor and respective tax office for authorization within the five (5) workdays timeframe.
- The supervisor must counsel the employee for the initial delinquent occurrence.
- Any subsequent delinquency or failure to resolve the tax obligation in five (5) workdays, or by the arranged payment date, is considered unacceptable personal conduct and will result in disciplinary action up to and including dismissal.

6. RESPONSIBILITY

- It is the responsibility of supervisors and managers to uniformly administer, communicate, and ensure compliance.
- It is the responsibility of the Human Resources Department to interpret, monitor, and update the policy content.
- It is all employees' responsibility to comply with policy guidelines.
- Any violation or policy misuse will result in disciplinary action up to and including dismissal.

REVISION HISTORY

Version ID	Revision Date	Author	Reason for Revision
v.1.0-2014	01-20-2014	Human Resources	Adopted
v.2.0-2025	07-01-2025	Human Resources	Reformat