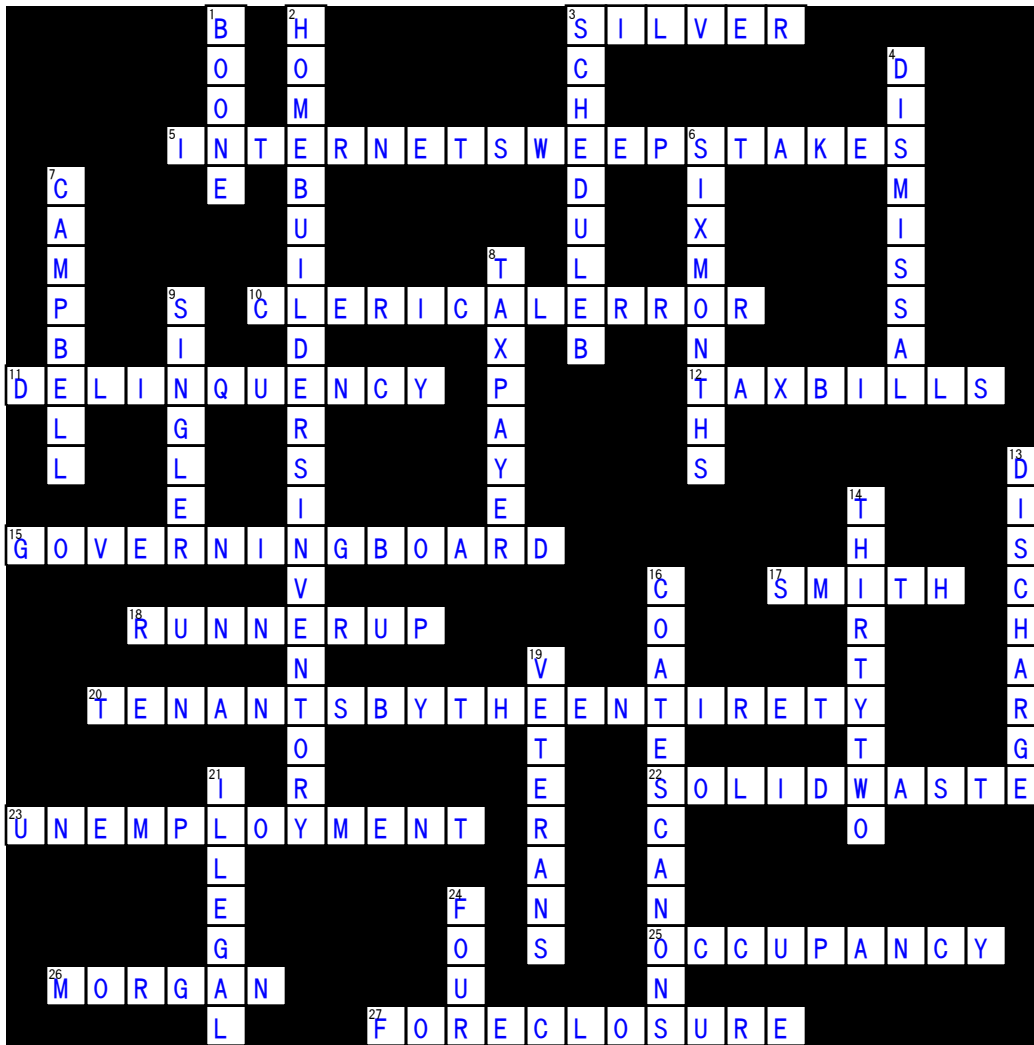


# 2010 Spring Conference

Christopher B. McLaughlin, UNC School of Government



## Across

- 3 NCAAO president
- 5 new type of entertainment that is "sweeping" across the state
- 10 one of two justifications for a refund/release under 105-381
- 11 owner on this date is personally responsible for unpaid real property taxes
- 12 GS 105-348 charges all taxpayers with notice of taxes, even without these
- 15 body that must approve all tax releases/refunds > \$100
- 17 incoming NCTCA president
- 18 how UNC finished in the NIT (aka "losers' tournament")
- 20 name for ownership of real property jointly by spouses
- 22 type of service fee that can be billed with and collected as property taxes
- 23 type of state benefits exempt from attachment, even post-payment
- 25 type of tax for which the returns are confidential and not subject to disclosure
- 26 name of NC Supreme Court case that says its ok to add interest to unbilled taxes under GS 105-394
- 27 ultimate tax collection remedy

## Down

- 1 DOR staffer who spent much of past year camping out at DMV
- 2 newest deferred tax program
- 3 nickname for statutory exemptions from local privilege license taxes
- 4 termination of bankruptcy case with NO effect on debts
- 6 time limit for use of Machinery Act remedies against buyer of property in "going-out-of-business" sale
- 7 long-time SOG tax prof
- 8 must provide "statement of purpose" if you obtain Soc. Sec. # from this source
- 9 Blue Devil star who just announced he's returning for senior year
- 13 termination of bankruptcy case that renders some debts unenforceable
- 14 winning margin in last trouncing of UNC by the Devils
- 16 name of SOG local government law blog that should be required reading for tax officials
- 19 type of federal benefits exempt from attachment, even post-payment
- 21 one of two justifications for a refund/release under 105-381
- 24 number of K's national championships