

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 14 August 2007

SUBJECT: FY 2006-2007 Tax Collection Settlement; FY 2007-2008 Tax Order For Collection

ATTACHMENT(S): Proposed Order and Resolution

SUMMARY OF REQUEST:

It is time once again for the delivery of the tax receipts to the Henderson County Tax Collector; however before they can be delivered, the following must occur (pursuant to N.C.G.S. 105-352):

- (a) **PREPAYMENTS.** The Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited.
- (b) **SETTLEMENT.** The Tax collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the past year.
- (c) **BOND.** The Board of Commissioners must approve the bond to be issued for the Tax Collector and Deputy Tax Collector for Delinquent Taxes.
- (d) **ORDER OF COLLECTION.** An Order of Collection must be adopted at today's meeting, which will charge the Tax Collector with the collection of FY 2008 taxes, plus all outstanding delinquent taxes.

The tax collector will be available to present further information on this matter.

BOARD ACTION REQUESTED:

Approval of tax collector's settlement for FY 2007 taxes and approval of order of collection and charge for FY 2008 taxes.

If the Board is so inclined, the following motion is suggested:

I move that the Board approve the tax collector's settlement for Fiscal Year 2007 taxes, and further approve the draft order of collection and charge for collection to the tax collector for Fiscal Year 2008 taxes.

Resolution Setting the Bond Amounts for the Tax Collector and Deputy Tax Collector

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts are delivered to the Tax Collector for collection, the Board of Commissioners must approve a bond amount for the Tax Collector and Deputy Tax Collector; and

WHEREAS, the Board of Commissioners is desirous of complying with N.C.G.S. 105-352;

NOW THEREFORE IT BE RESOLVED AS FOLLOWS:

1. The Bond amount for the Tax Collector shall be set at \$1,000,000 through August of 2008.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2008.

THIS the 14th day of August, 2007.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Moyer, Chairman

Attest: (County Seal)

Elizabeth W. Corn, Clerk to the Board

Resolution Approving the Settlement with the Tax Collector for the 2006-7 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that settlement be made with the Tax Collector for the taxes charges to the Tax Collector in the previous tax year prior to delivery of the tax receipts to the Tax Collector for the current tax year, said settlement being conducted in accordance with N.C.G.S. 105-373; and

WHEREAS, N.C.G.S 105-373 requires that settlement be made for both taxes charged to the Tax Collector in the previous tax year, and for all delinquent taxes charged to the Tax Collector, there being a specified format for current tax year settlements, but not delinquent taxes; and

WHEREAS, the Henderson County Board Commissioners has received a proposed settlement for the 2006-7 tax year taxes, and all delinquent taxes charged to the Tax Collector for prior tax years;

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Settlement for the 2006-7 taxes charged to the Tax Collector is hereby approved. The Board finds:
 - a. All prepayments received by the Tax Collector were properly deposited;
 - b. The settlement is in proper form;
 - c. A diligent effort was made to collect from the person who were legally obligated to pay their taxes for the 2006-2007 fiscal year; and
 - d. Those persons identified in the report of insolvents submitted by the Tax Collector are found to be insolvents. The insolvents list shall be entered into the minutes and credited to the Tax Collector as part of this settlement.

2. The Settlement for the delinquent taxes charged to the tax collector for the previous fiscal years is hereby approved. The Board finds that the settlement for the delinquent taxes is in an appropriate form.

THIS the 14th day of August, 2007.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____

William Moyer, Chairman

Attest: (County Seal)

Elizabeth W. Corn, Clerk to the Board

Resolution Adopting the Order of Collection for the 2007-8 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2007-8 Tax Year may be delivered to the Tax Collector for collection the following must occur: (1) the Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited; (2) the Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the 2006-7 tax year; and (3) the Board of Commissioners must approve the bonds proposed for the Tax Collector (and the Deputy Tax Collector) for collection of all taxes charged for the 2007-8 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2004 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2006-7 tax year, including the delinquent taxes; and

WHEREAS, The Board of Commissioners has approved the bonds proposed for the Tax Collector and the Deputy Tax Collector;

NOW THEREFORE BE IT RESOLVED that the order of collection attached hereto as EXHIBIT A is hereby adopted.

THIS the 14th day of August, 2007.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Moyer, Chairman

Attest: (County Seal)

Elizabeth W. Corn, Clerk to the Board

STATE OF NORTH CAROLINA

ORDER OF COLLECTION

COUNTY OF HENDERSON

TO THE TAX COLLECTOR OF HENDERSON COUNTY:

You are hereby authorized, empowered, and commanded to collect the taxes, including current, insolvent and delinquent, set forth in the tax records filed in the Office of the Assessor for Henderson County and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Henderson, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

WITNESS my hand and official seal, this 14th day of August, 2007.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
WILLIAM L. MOYER, Chairman

ATTEST: (OFFICIAL SEAL)

Elizabeth W. Corn, Clerk to the Board

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 697-4652

*Terry F. Lyda
Tax Collector*

August 14, 2007

Henderson County Board of
Commissioners
100 N. King Street
Hendersonville, NC 28792

RE: Tax Collector's Settlement: FY 06-07

Dear Henderson County Commissioners:

Attached please find the Preliminary Report for FY 06-07 along with the Settlement for Current-Year taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY 06-07, our office collected 97.98% of the annual tax bills and we have collected 87.53% of the motor vehicle tax bills. Our collection percentages remain well above the last reported state average of 96.63%.

Thank you for the opportunity to be of service to you.

Respectfully submitted,

Terry F. Lyda
Tax Collector

:wlk
Attachment

PRELIMINARY REPORT FOR FISCAL YEAR 2006-2007

TO: Henderson County Board of Commissioners
FROM: Terry F. Lyda, Tax Collector
DATE: August 2, 2007

In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2006 remain unpaid, along with the principal amount owed by each person; and (2) a list of the persons not owning real property whose personal property taxes for 2006 remain unpaid, along with the principal amount owed by each person.

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2006-2007" dated August 2, 2007 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2006-2007.

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,

Terry F. Lyda, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME, this 2nd day of August, 2007.

Notary Public

My Commission expires:

SETTLEMENT FOR CURRENT TAXES: FY2006-2007

CHARGES TO THE TAX COLLECTOR:

Total amount of all taxes placed in the Tax Collector's hands for collection for the year:	Tax & Penalty	Interest
G01 General County	54,361,587.33	145,350.91
Total General County		
<u>Fire Districts:</u>		
F15 Bat Cave	54,459.44	201.50
F01 Blue Ridge	664,066.36	2,417.55
F09 Dana	361,814.50	1,329.41
F03 Edneyville	444,872.32	1,810.78
F04 Etowah-Horse Shoe	694,180.29	1,869.33
F05 Fletcher	537,678.12	1,323.09
F11 Gerton	55,629.16	152.50
F06 Green River	254,045.26	820.68
F08 Mills River	84,411.08	147.19
F07 Mountain Home	1,059,452.75	2,541.54
F12 Raven Rock	111,463.54	339.49
F02 Valley Hill	860,026.15	1,704.58
F14 Valley Hill No. 2	95,520.10	351.87
Total Fire Districts	5,277,619.07	15,009.51
<u>Municipal Districts:</u>		
C01 City of Hendersonville	409,217.58	1,795.92
C02 Town of Laurel Park	70,861.16	190.20
C03 City of Saluda	1,026.40	0.88
C04 Town of Fletcher	160,204.49	642.54
C50 Village of Flat Rock 51	19,013.33	30.03
Village of Flat Rock 52	11,957.10	15.94
Village of Flat Rock 56	3,520.87	5.23
C60 Town of Mills River	48,680.70	210.77
Total Municipal Districts	724,481.63	2,891.51
SUBTOTAL	\$60,363,688.03	\$163,251.93
 TOTAL CHARGE TO TAX COLLECTOR	 <u><u>\$60,526,939.96</u></u>	

CREDITS TO THE TAX COLLECTOR:

	Deposits	Rebates	Writeoffs	Interest	Outstanding Tax / Liens against Real Property	Outstanding Tax / Liens against Personal Property
All sums deposited by the Tax Collector to the credit of the Taxing Unit:						
G01 General County	52,291,630.19	451,527.73	600.94	145,350.91	1,001,411.43	616,417.04
Total General County						
<u>Fire Districts:</u>						
F15 Bat Cave	52,343.03	188.69	0.10	201.50	1,927.62	0.00
F01 Blue Ridge	625,201.31	4,592.51	1.38	2,417.55	34,271.16	0.00
F09 Dana	342,300.70	1,529.50	0.52	1,329.41	17,983.78	0.00
F03 Edneyville	417,637.37	2,301.99	1.24	1,810.78	24,931.72	0.00
F04 Etowah-Horse Shoe	675,445.80	2,213.10	1.44	1,869.33	16,519.95	0.00
F05 Fletcher	506,543.39	15,845.56	2.48	1,323.09	15,286.69	0.00
F11 Gerton	52,669.15	776.65	0.21	152.50	2,183.15	0.00
F06 Green River	243,233.03	1,209.24	0.32	820.68	9,602.67	0.00
F08 Mills River	80,107.46	2,054.41	0.28	147.19	2,248.93	0.00
F07 Mountain Home	1,022,362.22	2,381.72	1.66	2,541.54	34,707.15	0.00
F12 Raven Rock	108,794.46	159.16	0.98	339.49	2,508.94	0.00
F02 Valley Hill	840,753.58	3,417.21	1.65	1,704.58	15,853.71	0.00
F14 Valley Hill No. 2	92,105.56	115.06	0.14	351.87	3,299.34	0.00
Total Fire Districts	5,059,497.06	36,784.80	12.40	15,009.51	181,324.81	0.00
<u>Municipal Districts:</u>						
C01 City of Hendersonville	336,267.78	14,702.53	1.12	1,795.92		58,246.15
Town of Laurel Park	64,432.32	2,245.30	0.00	190.20		4,183.54
C03 City of Saluda	875.80	150.60	0.00	0.88		0.00
C04 Town of Fletcher	138,857.26	4,579.31	0.54	642.54		16,767.38
C50 Village of Flat Rock 51	17,764.87	292.39	0.31	30.03		955.76
Village of Flat Rock 52	11,303.48	203.16	0.27	15.94		450.19
Village of Flat Rock 56	3,378.70	15.31	0.09	5.23		126.77
C60 Town of Mills River	42,583.80	863.40	0.41	210.77		5,233.09
Total Municipal Districts	615,464.01	23,052.00	2.74	2,891.51	0.00	85,962.88
TOTAL	\$57,966,591.26	\$511,364.53	\$616.08	\$163,251.93	\$1,182,736.24	\$702,379.92

TOTAL CREDITS TO TAX COLLECTOR: \$60,526,939.96

Respectfully Submitted,

Terry F. Lyda, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this ____ day of August, 2007.

Notary Public

My Commission expires: _____

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 697-4652

*Terry F. Lyda
Tax Collector*

14 August 2006

Henderson County Board of Commissioners
100 N. King Street
Hendersonville, NC 28792

RE: FY 2006-2007 Progress Report regarding Delinquent Property Tax Collections and Report on Efforts to Collect Delinquent Taxes

Dear Henderson County Commissioners:

We are now in the eighth year of the delinquent tax collection project and would like to take this opportunity to report our progress.

Since the inception of the project in October of 1999, we have collected \$10,250,342.67, in delinquent tax, including interest. Of this amount, \$1,211,713.44 was collected during FY 2006-2007. At the close of this fiscal year, we have collected 99.69% of our prior-year annual tax bills (real estate and listed personal property) and 97.40% of our prior-year motor vehicle tax.¹

The responsibilities of the Delinquent Tax Collections staff include the monitoring and administration of legal remedies used to collect delinquent tax. We have made a great deal of progress this year through the use of these remedies and are pleased to provide detailed information depicting this years achievements:

In Rem Foreclosures (pursuant to NCGS 105-375). Approximately 85% of Henderson County's tax base is attributable to real estate and improvements thereon.² It stands to reason, therefore, that Henderson County act assertively to preserve this revenue, and our foreclosure program serves to achieve this objective. Henderson County is one of few North Carolina counties that administer tax foreclosures from start to finish without the assistance of outside attorneys. We feel that this system increases efficiency and equates to minimal cost passed on to the taxpayers, who may already be financially distressed.

Henderson County traditionally holds a real estate tax auction once a year, and currently there are 5 properties scheduled to be auctioned sometime this fall. Last year at this time, we had 39 properties scheduled to be auctioned. Prior to instituting a tax foreclosure, the statutes requires us to first conduct a title examination of the subject property and send notices via certified mail to all persons having an interest in the property. In addition to the statutory requirements to which we are bound, we attempt to make telephone contact with the taxpayer and in some cases, personally visit the

¹ NCPTS Monthly County Collection Report for period 1 July 2006 to 30 June 2006

² 2007 Tax Base figures as compiled by the Henderson County Assessor

taxpayer and/or the subject property. Additionally, we send pre-foreclosure notices to taxpayers as well as all mortgage holders as disclosed by the title examination. We also post the properties when we docket a judgment against the property. We have made remarkable progress during FY 2005-2006 relative to real property collections. The diligence of our staff has resulted in more taxes being collected and less property having to be foreclosed upon.

Garnishments and Attachments pursuant to NCGS 105-368. 287 bank account garnishments totaling \$90,633.51 were completed during FY 2006-2007.³

NC Debt Setoff Program (pursuant to NCGS Chapter 105A). The North Carolina Debt Setoff Program allows local government to collect outstanding debts by garnishing North Carolina state income tax refunds. Delinquent Tax Collections administers the Debt Setoff Program for the collection of property tax as well as debts owed to other county agencies. During FY 2006-2007, Henderson County collected \$3,872.37 through the use of Debt Setoff.⁴

Payment Arrangements. In most instances, taxpayers are permitted to make structured payments against outstanding tax liabilities according to a predetermined payment schedule. During FY 2006-2007, Delinquent Tax Collections entered into 93 payment agreements totaling \$123,003.68 in tax revenue.⁵

Bankruptcy. As part of an effective collection program, it is important to keep abreast of the statutes and procedural issues pertaining to bankruptcy. Proofs of Claim must be filed in a timely manner when appropriate and tax bills involved in an active bankruptcy case must be carefully monitored and segregated to avoid violation of the automatic stay imposed by the Bankruptcy Court. Presently, there are 352 tax bills amounting to \$95,836.44⁶ that are involved in active bankruptcy cases. As depicted in the following chart of North Carolina Bankruptcy filings, during 2006, there was a significant drop in the number of cases filed in North Carolina's Western District Court. Only 5,108 cases were filed in North Carolina Bankruptcy Court's Western District of which Henderson County is a part. This drop can be attributed to the 17 October 2005 enactment of the Bankruptcy Abuse and Protection Act which was designed to limit frivolous bankruptcy filings. This also represents a 10 year low in the number of bankruptcy filings.

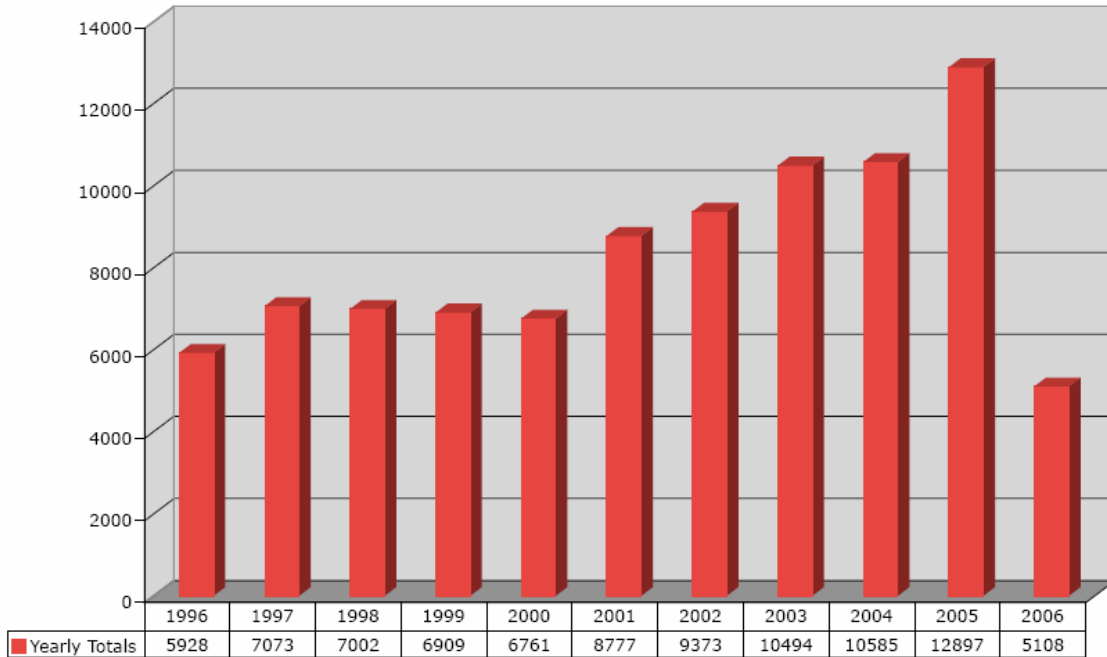
³ NCPTS Legal Action report for period 1 July 2006 to 30 June 2007

⁴ NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2006 to 30 June 2007

⁵ NCPTS Payment Arrangement Summary report for period 1 July 2006 to 30 June 2007

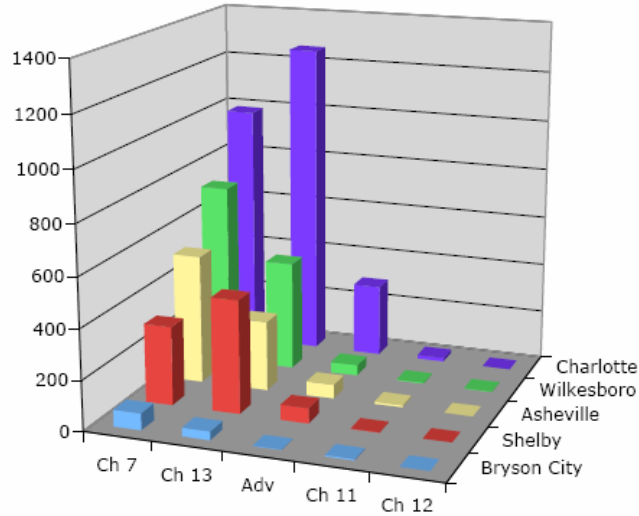
⁶ Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department

Ten Year Comparison for Annual Bankruptcy Filings



The second chart demonstrates that of the 5108 bankruptcies filed in the Western District, 863 were filed in the Asheville Division. The chart also shows the breakdown of the number of each type of bankruptcy that was filed during 2006.

2006 Bankruptcy Filings by Divisional Office



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	67	34	2	4	0
Shelby	316	453	60	2	0
Asheville	518	281	56	8	0
Wilkesboro	727	439	43	4	1
Charlotte	987	1261	291	15	0

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 1995-2005) sum of outstanding motor vehicle tax is \$1,182,732.25, which represents 50.46% of the total outstanding delinquent tax.⁷

In closing, the progress relating to delinquent tax collections has truly been a team effort based on hard work and solid dedication. In the coming year, we will strive to maintain our progress in real estate collections while at the same time shifting our primary focus to outstanding personal property tax, which consists mostly of mobile home tax and business personal property tax.

Thank you for the opportunity to be of service to you.

Respectfully submitted,

William Lee King
 Delinquent Tax Collector

:wlk
 Attachments

cc: Terry F. Lyda, Tax Collector
 Stan Duncan, County Assessor
 Carey McLelland, Finance Director

⁷ NCPTS Monthly County Collection report for period 1 July 2006 to 30 June 2007

FY 2006-2007 Delinquent Property Tax Collections

PRIOR YEARS (1995-2005) TAX COLLECTED FOR GENERAL COUNTY:

TAX YEAR	TOTAL COUNTY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED			TOTAL COUNTY CASH COLLECTED (includes Tax, Penalties, Interest & Costs)			YEAR END COUNTY LEVY DUE			YEAR END COLLECTION PERCENTAGE		
	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV
2005	531,699.98	20,247.95	432,816.73	64,230.85	2,088.05	27,112.88	495,154.72	22,336.00	433,976.29	271,777.30	3,831.38	149,000.65	99.38	91.06	96.62
2004	73,130.79	19,207.89	46,552.11	15,343.42	6,198.26	7,499.97	4,691.59	25,406.15	52,377.22	109,683.07	1,891.99	116,420.79	99.72	97.00	97.10
2003	22,085.17	0.00	19,799.58	6,083.19	0.00	5,309.95	-58,693.98	0.00	24,403.35	97,531.82	0.00	150,299.82	99.74	100.00	97.29
2002	9,263.42	0.00	2,949.74	4,743.95	0.00	1,294.30	-70,692.20	0.00	4,128.44	104,192.70	15.00	115,995.88	99.69	99.95	97.16
2001	5,467.49	0.00	1,520.84	2,275.69	0.00	842.58	7,161.08	0.00	2,350.96	77,774.59	0.00	95,260.48	99.76	100.00	97.55
2000	4,160.26	0.00	1,299.60	1,927.99	0.00	836.94	5,593.16	0.00	2,086.97	80,164.73	0.00	99,960.14	99.74	100.00	97.40
1999	3,847.70	0.00	1,903.61	2,123.71	0.00	1,479.56	5,662.31	0.00	3,306.40	72,037.33	0.00	101,988.83	99.76	100.00	97.40
1998	3,069.45	0.00	1,018.55	1,581.67	0.00	876.06	4,455.90	0.00	1,830.75	85,027.62	0.00	89,687.70	99.69	100.00	97.59
1997/ PRIOR	6,391.72	0.00	3,407.59	6,140.85	0.00	3,809.24	11,937.63	0.00	6,698.00	52,098.90	0.00	75,199.15	99.75	100.00	97.82
TOTAL:	659,115.98	39,455.84	511,268.35	104,451.32	8,286.31	49,061.48	405,270.21	47,742.15	531,158.38	950,288.06	5,738.37	993,813.44			

PRIOR YEARS (1995-2005) TAX COLLECTED FOR MUNICIPALITIES:

MUNICIPALITY	TOTAL CITY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED			TOTAL CITY CASH COLLECTED (includes Tax, Penalties, Interest & Costs)			YEAR END CITY LEVY DUE			YEAR END COLLECTION PERCENTAGE		
	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV
Hendersonville	0.00	0.00	50,870.81	0.00	0.00	4,542.95	0.00	0.00	50,143.31	0.00	0.00	159,175.33			95.98
Laurel Park	0.00	0.00	3,253.80	0.00	0.00	253.37	0.00	0.00	2,501.32	0.00	0.00	7,971.85			98.83
Saluda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.00			98.32
Fletcher	0.00	0.00	17,289.04	0.00	0.00	1,459.21	0.00	0.00	17,953.50	0.00	0.00	23,184.47			97.77
Flat Rock 51	0.00		536.16			31.93			542.02			128.64			98.81
Flat Rock 52			273.45			18.43			284.24			70.71			99.01
Flat Rock 56			38.02			2.78			39.89			17.65			99.14
Mills River	0.00	0.00	4,425.42	0.00	0.00	265.99	0.00	0.00	4,447.56	0.00	0.00	2,033.59			97.60
TOTAL:	0.00	0.00	76,686.70	0.00	0.00	6,574.66	0.00	0.00	75,911.84	0.00	0.00	192,697.24			

PRIOR YEARS (1995-2005) TAX COLLECTED FOR FIRE DISTRICTS:

FIRE DISTRICT	TOTAL SPECIAL DISTRICT LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL SPECIAL DISTRICT CASH COLLECTED (includes Tax, Penalties, Interest & Costs)			YEAR END SPECIAL DISTRICT LEVY DUE		YEAR END COLLECTION PERCENTAGE		
	Regular	Deferred	DMV	Total		Total			Total				
Bat Cave	782.09	235.26	508.18		162.15			1,695.20		1,364.47		99.68	
Blue Ridge	9,761.57	830.73	12,846.04		3,295.66			26,952.12		62,143.61		99.27	
Dana	5,704.52	148.50	6,636.44		1,485.34			14,014.29		28,244.09		98.94	
Edneyville	8,988.03	21.35	8,457.96		2,389.19			19,953.70		44,394.37		98.77	
Etowah/HS	6,183.03	1,354.65	6,212.76		1,688.49			15,462.92		23,042.95		99.53	
Fletcher	4,998.75	181.28	6,365.68		1,299.85			12,872.61		31,617.74		99.34	
Gerton	532.96	547.24	348.24		158.60			1,587.04		1,707.49		99.60	
Green River	4,741.52	216.68	3,420.89		1,021.85			9,419.59		16,182.64		99.29	
Mills River	1,121.59	12.48	785.46		457.19			2,387.33		15,539.50		99.41	
Mtn Home	11,491.18	349.86	9,995.47		2,327.59			24,216.23		38,360.11		99.54	
Raven Rock	1,251.23	0.00	728.88		220.34			2,205.28		2,466.75		99.66	
Valley Hill	11,817.58	148.48	5,276.74		1,944.44			19,197.35		24,612.75		99.73	
Valley Hill #2	283.62	0.00	1,067.54		315.94			1,667.20		3,156.71		99.56	
TOTAL:	67,657.67	4,046.51	62,650.28	0.00	0.00	16,766.63	0.00	0.00	151,630.86	0.00	0.00	292,833.18	99.41

TOTAL PROPERTY TAX COLLECTED FOR YEARS 1995-2005:

	TOTAL LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL CASH COLLECTED (includes Tax, Penalties, Interest & Costs)			YEAR END LEVY DUE		YEAR END COLLECTION PERCENTAGE		
	Total			Total		Total			Total		Regular	Deferred	DMV
General County			1,209,840.17		161,799.11			984,170.74		1,949,839.87	99.69	98.67	97.33
Municipalities			76,686.70		6,574.66			75,911.84		192,697.24			
Fire Districts			134,354.46		16,766.63			151,630.86		292,833.18		99.41	
TOTAL:			1,420,881.33		185,140.40			1,211,713.44		2,435,370.29			

Notes:

- (1) Differences in the sum of Levy Credit + Accrued Interest and Total Cash Collected is attributable to Rebates (aka Releases) and Refunds
- (2) The Year End Levy Due columns include amounts due for years prior to 1995 which are legally unenforceable.
- (3) With regard to Fire District entries, REG, DEF and DMV breakdowns on accrued interest and collection percentages were not available due to the formatting of the Special District Collection report

Respectfully Submitted,

Terry F. Lyda, Tax Collector

Notary Public

My Commission expires: _____