

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 4, 2008

SUBJECT: Tax Collector's Report

ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Terry F. Lyda, Tax Collector, has provided the attached report for the Board's information.

BOARD ACTION REQUESTED:

For information only.

Suggested Motion:

No action required.

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 698-6153

TERRY F. LYDA
TAX COLLECTOR

February 4, 2008

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

RE: Tax Collector's Report to Commissioners: February 4, 2008 Meeting
Report of Unpaid Taxes that are Liens on Real Property as required by N.C.G.S. 105-369(a)

Dear Henderson County Commissioners:

In accordance with N.C.G.S. 105-369, Advertisements of Tax Liens on Real Property for Failure to Pay Taxes, I respectfully submit the following report:

Annual Bills (not Including Motor Vehicle)

2007 Total Collector's Charge:	\$53,561,208.65
Payments:	\$49,797,987.99
Unpaid Taxes:	\$ 3,763,220.66

Percentage Collected through 1/31/2008: 92.97%

Our collection percentage at this same time last year was 92.70%.

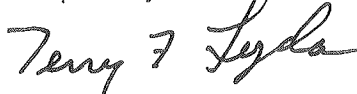
Advertisement of Tax Liens:

Effective January 1, 1985, Ch. 1013 (H1676) amends N.C.G.S. 105-369 to provide that tax liens need to be advertised only once. A taxing unit may choose to advertise the tax liens more than one time, but it is not required to do so. The list must still be posted at the Courthouse or City Hall door and it must be advertised in one or more newspapers having a general circulation in the taxing unit. The advertising may be done at any time from March 1 through June 30.

Effective July 1, 2006, N.C.G.S. 105-369 has been modified and will require us to provide notice to and advertise liens under the name of the "record owner as of the date the taxes became delinquent" of real property.

It is my recommendation to the Board of Commissioners that unpaid tax liens be advertised once: on April 21, 2008 (the third Monday in April). The reasons for my recommendation are as follows: (1) the Times-News states that they must have ample time for preparation of the advertisement; and (2) with the implementation of the new rules regarding advertisement, our costs per parcel will essentially double even without allowing for any per-inch increase the newspaper may add.

Respectfully submitted,



Terry F. Lyda
Tax Collector

TFL:wlk

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 698-6153

February 1, 2008

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

Re: Tax Collector's Report to Commissioners -02/04/08 Meeting

Please find outlined below collections information through January 31st for the 2007 bills, as well as vehicle bills.

Annual Bills G01 Only:

2007 Total Charge: \$53,561,208.65
Payments & Releases: 49,797,987.99
Unpaid Taxes: 3,763,220.66
Percentage collected: 92.97%
(through 01/31/08)

Motor Vehicle Bills G01 Only:

2007 Total Charge: \$3,364,312.69
Payments & Releases: 2,728,183.05
Unpaid Taxes: 636,129.64
Percentage collected: 81.09%
(through 01/31/08)

Fire Districts All Bills

2007 Total Charge: 6,063,546.68
Payments & Releases: 5,558,395.46
Unpaid Taxes: 505,151.22
Percentage collected: 91.99%
(through 01/31/08)

Respectfully submitted,



Terry F. Lyda,
Henderson County Tax Collector

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 698-6153

TERRY F. LYDA
TAX COLLECTOR

4 February 2008

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

RE: Tax Collector's Report to Commissioners: 4 February 2008 Meeting
Update on Delinquent Tax Collections for 2007

Dear Henderson County Commissioners:

Beginning 1 June 2007, there were 1012 real estate accounts with delinquent taxes for tax years 2005 back on the foreclosure list. As of 1 February 2008 there are 84 remaining delinquent real estate accounts to proceed with the in rem foreclosure process. This breaks down as follows:

Beginning number of accounts on the foreclosure list:	1012
Accounts with a payment arrangement:	8
Accounts in Bankruptcy:	24
Under Appeal	1
Unable to foreclose	1
Property Line Issues	4
Mapping Issue/County Line:	1
Unknown Owner:	28
Rebilled due to error on original bill:	1
PAID IN FULL	860

Parcels remaining on foreclosure list: 84

A foreclosure sale was held on the courthouse steps on 17 October 2007, 3 parcels were sold. Of the 3 parcels sold, all went to new taxpayers. I would like to thank Ms. Henderson of my staff for her hard work on these foreclosures.

We have recently submitted over 3500 motor vehicle bills to the debt set off clearinghouse for collection. This will allow us to receive monies if a taxpayer is due a refund on his/her state income tax by attaching our tax lien to the refund.

We have also served 400 garnishments as part of our enforced collection process. I would like to thank Ms. Trantham of my staff for her hard work on these garnishments and managing payment arrangements. Over \$68,000 of property taxes have been collected through payment arrangements this past year.

One of our goals for the ensuing year is to focus on collecting delinquent Personal Property Manufactured Home Tax Bills as well as begin work on the foreclosure list for delinquent taxes for tax years 2006 back.

Respectfully submitted,



William Lee King
Delinquent Tax Collector

TFL:wk