

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 20 July 2011

**SUBJECT:** FY 2010-2011 Tax Collection Settlement; FY 2011-2012 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 (all references to the Tax Collector on this document and all subsequent attachments are to Tax Collector Stan Duncan); 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 2012 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 2011 taxes and approval of order of collection and charge for FY 2012 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 2011 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2012 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 2012.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2012.

THIS the 20th day of July, 2011.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
J. Michael Edney, Chairman

Attest: (County Seal)

\_\_\_\_\_  
Teresa L. Wilson, Clerk to the Board

**Resolution Approving the Settlement with the Tax Collector for the 2010-2011 Tax Year**

WHEREAS, N.C.G.S. 105-352 requires that settlement be made with the Tax Collector for the taxes charged 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 2010-2011 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 2010-2011 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 2010-2011 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 20th day of July, 2011.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
J. Michael Edney, Chairman

Attest: (County Seal)

\_\_\_\_\_  
Teresa L. Wilson, Clerk to the Board

**Resolution Adopting the Order of Collection for the 2011-2012 Tax Year**

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2011-2012 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 2010-2011 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 2011-2012 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2011 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2010-2011 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 is hereby adopted.

THIS the 20th day of July, 2011.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
J. Michael Edney, Chairman

Attest: (County Seal)

\_\_\_\_\_  
Teresa L. Wilson, 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 20th day of July, 2011.

**HENDERSON COUNTY BOARD OF COMMISSIONERS**

**BY:** \_\_\_\_\_

**J. MICHAEL EDNEY, Chairman**

**ATTEST: (OFFICIAL SEAL)**

\_\_\_\_\_  
**Teresa L. Wilson, 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

*Stan C. Duncan  
Tax Collector*

20 July 2011

Henderson County Board of Commissioners  
Henderson County Historic Courthouse  
1 Historic Courthouse Square, Suite 1  
Hendersonville, NC 28792

RE: Tax Collector's Settlement: FY 2010-2011

Dear Henderson County Commissioners:

Attached please find the Preliminary Report for FY 2010-2011 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 2010-2011, the Henderson County Tax Collector's Office collected 97.20% of the annual tax bills and 89.94% of the motor vehicle tax bills.

I would like to take the opportunity to thank the staff for their hard work and dedication toward these accomplishments. The actual collection percentages, as reported, remain above the last reported state average of 97.17%.

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

Respectfully submitted,



Stan C. Duncan  
Tax Collector

wlk  
Attachment

# PRELIMINARY REPORT FOR FISCAL YEAR 2010-2011

TO: Henderson County Board of Commissioners  
FROM: Stan C. Duncan, Tax Collector  
DATE: 20 July 2011

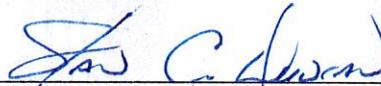
In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2010 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 2010 remain unpaid, along with the principal amount owed by each person.

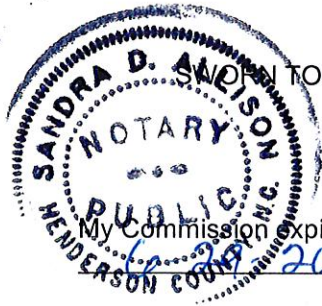
In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2010-2011" dated 20 July 2011 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2010-2011.

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.

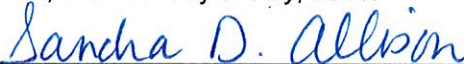
Respectfully submitted,



Stan C. Duncan, Tax Collector



WITNESSED TO AND SUBSCRIBED BEFORE ME, this 20th day of July, 2011.



Notary Public

as of 30 June 2011

# SETTLEMENT FOR CURRENT TAXES: FY 2010-2011

## 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		61,312,938.94	136,645.12
<b>Total General County</b>			
<u>Fire Districts:</u>			
F15 Bat Cave		86,105.41	242.27
F01 Blue Ridge		766,333.89	2,359.53
F09 Dana		483,857.08	1,185.85
F03 Edneyville		570,617.07	1,679.88
F04 Etowah-Horse Shoe		963,188.47	1,728.40
F05 Fletcher		784,362.55	2,941.63
F11 Gerton		104,217.29	285.20
F06 Green River		320,790.77	772.21
F08 Mills River		98,182.66	461.62
F07 Mountain Home		1,225,206.79	2,579.89
F12 Raven Rock		145,869.36	243.46
F02 Valley Hill		1,012,066.86	1,445.26
F14 Valley Hill No. 2		139,053.81	534.54
<b>Total Fire Districts</b>		<b>6,699,852.01</b>	<b>16,459.74</b>
<u>Municipal Districts:</u>			
C01 City of Hendersonville		307,612.54	1,667.72
C02 Town of Laurel Park		58,087.37	131.50
C03 City of Saluda		567.76	0.00
C04 Town of Fletcher		176,014.43	823.64
C50 Village of Flat Rock 51		16,212.82	27.06
Village of Flat Rock 52		10,368.15	18.45
Village of Flat Rock 56		3,643.28	3.99
C60 Town of Mills River		45,501.87	189.31
<b>Total Municipal Districts</b>		<b>618,008.22</b>	<b>2,861.67</b>
<b>SUBTOTAL</b>		<b>\$68,630,799.17</b>	<b>\$155,966.53</b>

**TOTAL CHARGE TO TAX COLLECTOR** \$68,786,765.70



**CREDITS TO THE TAX COLLECTOR:**

	Deposits	Rebates	Writeoffs	Interest	Outstanding Tax / Liens against Real Property	Outstanding Tax / Liens against Personal Property
<b>All sums deposited by the Tax Collector to the credit of the Taxing Unit:</b>						
G01 General County	59,085,624.34	201,964.36	37,369.74	136,645.12	1,608,430.49	379,550.01
<b>Total General County</b>						
<b>Fire Districts:</b>						
F15 Bat Cave	82,169.96	43.85	68.88	242.27	3,822.72	0.00
F01 Blue Ridge	731,539.74	2,094.29	884.20	2,359.53	31,815.66	0.00
F09 Dana	462,857.23	887.33	557.66	1,185.85	19,554.86	0.00
F03 Edneyville	539,862.02	3,818.44	711.42	1,679.88	26,225.19	0.00
F04 Etowah-Horse Shoe	936,116.72	1,652.10	609.66	1,728.40	24,809.99	0.00
F05 Fletcher	735,296.94	9,507.51	479.55	2,941.63	39,078.55	0.00
F11 Gerton	97,254.65	693.08	45.86	285.20	6,223.70	0.00
F06 Green River	303,872.01	1,787.60	237.33	772.21	14,893.83	0.00
F08 Mills River	90,494.99	571.77	84.84	461.62	7,031.06	0.00
F07 Mountain Home	1,199,937.93	1,554.99	867.18	2,579.89	22,846.69	0.00
F12 Raven Rock	140,827.98	292.03	95.82	243.46	4,653.53	0.00
F02 Valley Hill	985,486.80	3,375.46	575.91	1,445.26	22,628.69	0.00
F14 Valley Hill No. 2	132,762.01	178.74	105.34	534.54	6,007.72	0.00
<b>Total Fire Districts</b>	<b>6,438,478.98</b>	<b>26,457.19</b>	<b>5,323.65</b>	<b>16,459.74</b>	<b>229,592.19</b>	<b>0.00</b>
<b>Municipal Districts:</b>						
C01 City of Hendersonville	266,711.46	5,528.76	754.36	1,667.72	34,617.96	
C02 Town of Laurel Park	54,121.18	1,081.03	89.80	131.50	2,795.36	
C03 City of Saluda	554.42	0.00	2.58	0.00	10.76	
C04 Town of Fletcher	155,771.98	2,259.04	424.98	823.64	17,558.43	
C50 Village of Flat Rock 51	15,640.90	148.34	53.12	27.06	370.46	
Village of Flat Rock 52	9,897.34	146.84	37.60	18.45	286.37	
Village of Flat Rock 56	3,540.75	15.61	4.20	3.99	82.72	
C60 Town of Mills River	41,206.05	571.27	403.58	189.31	3,320.97	
<b>Total Municipal Districts</b>	<b>547,444.08</b>	<b>9,750.89</b>	<b>1,770.22</b>	<b>2,861.67</b>	<b>59,043.03</b>	
<b>TOTAL</b>	<b>\$66,071,547.40</b>	<b>\$238,172.44</b>	<b>\$44,463.61</b>	<b>\$155,966.53</b>	<b>\$1,838,022.68</b>	<b>\$438,593.04</b>

**TOTAL CREDITS TO TAX COLLECTOR: \$68,786,765.70**

Respectfully Submitted,

Stan C. Durcan, Tax Collector

*Stan C. Durcan*  
*Sandra D. Allison*  
 Notary Public

SWORN AND SUBSCRIBED BEFORE ME this 20 day of July, 2011.

My Commission Expires Dec 29, 2012



Note: In the instance where a taxable value is released against a property that has a present use value deferment under NCGS 105-277.2 et seq., the system will generate a release or write off against a bill that is not to be charged to the collector until the property faces a disqualifying event. See note below for adjustments that were made due to this situation.

Note: There were releases and write offs against deferred bills (that have been not made active) in the amount of \$0.76 for F09, \$22.33 for F03, and \$6,395.90 for F08 resulting in a difference between the charge and the credits to the respective Fire Districts. There is also a difference of \$0.68 in F03 and \$3.70 in G01 resulting from an erroneous double entry from a release against an RMV tax bill. The Total Write Offs & Releases for F09, F03, F08, and G01 have been corrected to account for these differences.

**HENDERSON COUNTY TAX DEPARTMENT**  
**Collector's Office**  
**200 North Grove Street**  
**Suite 66**  
**Hendersonville, NC 28792**

Stan C. Duncan  
County Assessor & Tax Collector

Phone: 828/697-5595  
Fax: 828/698-6153  
[www.hendersoncountync.org/tc/](http://www.hendersoncountync.org/tc/)

Sandy Allison  
Administrative Assistant II

20 July 2011

Henderson County Board of Commissioners  
Henderson County Historic Courthouse  
1 Historic Courthouse Square, Suite 1  
Hendersonville, NC 28792

**RE: FY 2010-2011 Progress Report regarding Delinquent Property Tax Collections and  
Report on Efforts to Collect Delinquent Taxes**

Dear Henderson County Commissioners:

We are now in the twelfth 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 \$16,493,928.37, in delinquent tax, including interest. Of this amount, \$1,730,995.79 was collected during FY 2010-2011. At the close of this fiscal year, we have collected 99.68% of our prior-year annual tax bills (real estate and listed personal property) and 97.91% of our prior-year motor vehicle tax.<sup>1</sup>

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 year's 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.<sup>2</sup> 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 annually, as of today (20 July 2011), judgments have been docketed against 12 parcels with a foreclosure sale to be set for October of this year. Prior to instituting a tax foreclosure, the statutes require 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 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. During FY 2010-2011 our office has continued a tracking program for properties that are in pre-foreclosure. Currently, 283 parcels are in this

---

<sup>1</sup> NCPTS Monthly County Collection Report for period 1 July 2010 to 30 June 2011

<sup>2</sup> 2007 Tax Base figures as compiled by the Henderson County Assessor

tracking program with a potential collection of \$363,886.29 in taxes. 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. The downturn in the economy resulted in an increase in the use of enforced collection remedies. This year (FY 2010-2011) we have served 510 bank account attachments totaling \$815,871.87.<sup>3</sup> Our office also uses a Wage Garnishment program. The continued success of this program resulted in 520 Wage Garnishments having to be served totaling \$156,495.52 for FY 2010-2011. Our office has diversified its portfolio of enforced collection remedies to include a Rent Attachment Program. This resulted in 4 Rent Attachments being served for a total of \$19,381.36 in taxes being collected.<sup>4</sup>

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 2010-2011, Henderson County collected \$27,915.91 through the use of Debt Setoff.<sup>5</sup> This is a decrease of almost \$70,000 over last fiscal year. This can be attributed to two factors. (1) Due to the economic downturn fewer citizens are receiving State income tax refunds and (2) the State of North Carolina has withheld tax refunds from its citizens resulting in a delay of receiving funds.

Payment Arrangements. Last year, our office provided a Pre Authorized Debit program, allowing taxpayers to have one or multiple debits from their financial accounts prior to the tax bill becoming delinquent which has in turn reduced the number of payment arrangements needed by taxpayers. We encourage taxpayers to enter into payment agreements prior to taxes becoming delinquent. During FY 2010-2011, Delinquent Tax Collections entered into 48 payment agreements totaling \$31,390.03 in tax revenue.<sup>6</sup>

Escheats. The unclaimed cash program through the North Carolina State Treasurer's Office supplemented our collection efforts this past fiscal year. 646 Escheat Attachments were served collecting \$63,569.34 in unclaimed funds toward payment of delinquent tax debts. When all other options have failed; sometimes unclaimed cash can pay all or a portion of a taxpayer's indebtedness. Escheats are a shot in the dark in most cases; therefore, it is reserved as a last resort in delinquent collections.

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 655 tax bills amounting to \$198,571.21<sup>7</sup> that are involved in active bankruptcy cases. This is a slight increase over last fiscal year. 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. The number of bankruptcies filed during 2010 was slightly higher than 2009 with 8,779 cases. This continues a three year upswing in the number of bankruptcies and can be attributed to the economic downturn.

---

<sup>3</sup> NCPTS Legal Action Report for period 1 July 2010 to 30 June 2011

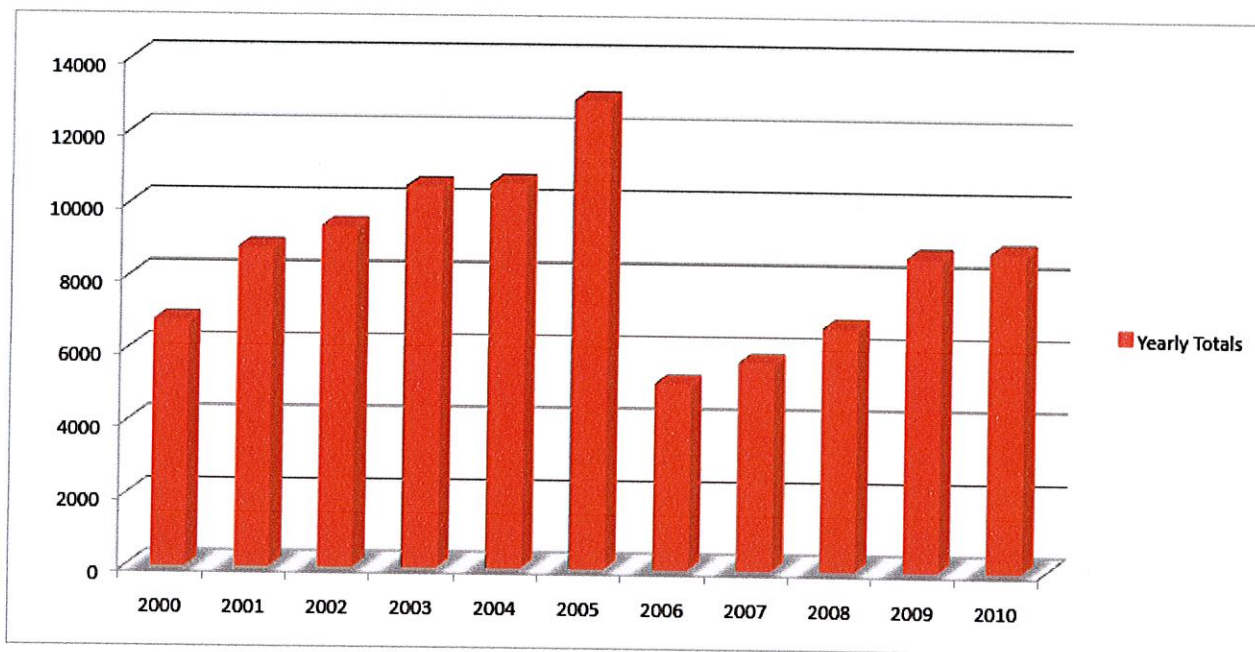
<sup>4</sup> NCPTS Legal Action Report for period 1 July 2010 to 30 June 2011

<sup>5</sup> NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2010 to 30 June 2011

<sup>6</sup> NCPTS Payment Arrangement Summary report for period 1 July 2010 to 30 June 2011

<sup>7</sup> Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department as of 1 July 2011

**TEN YEAR COMPARISON FOR ANNUAL BANKRUPTCY FILINGS**

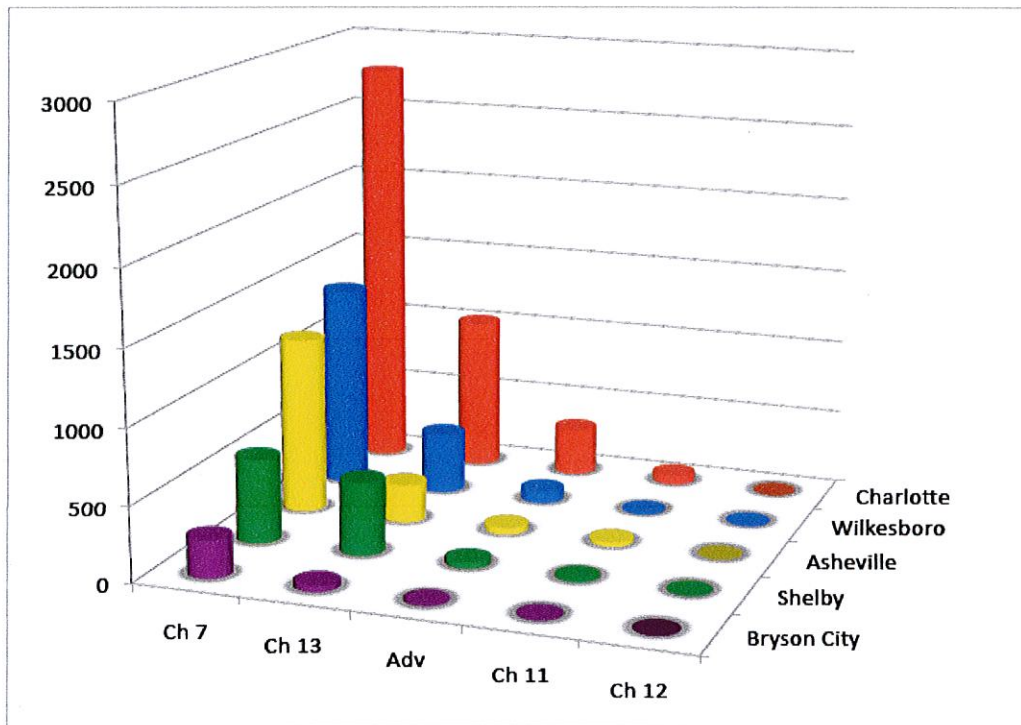


2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
6761	8777	9373	10494	10585	12897	5108	5706	6584	8640	8779

The second chart demonstrates that of the 8,779 bankruptcies filed in the Western District, 1,518 were filed in the Asheville Division. The chart also shows the breakdown of the number of each type of bankruptcy that was filed during 2010.



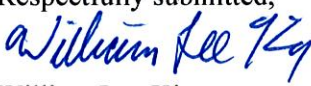
### 2010 BANKRUPTCY FILINGS BY DIVISIONAL OFFICE



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	253	41	7	3	0
Shelby	569	490	42	10	1
Asheville	1185	260	44	29	0
Wilkesboro	1357	405	80	9	2
Charlotte	2771	1024	318	60	0

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 1999-2009) sum of outstanding motor vehicle tax is \$1,190,238.00, which represents 27.80% of the total outstanding delinquent tax.<sup>8</sup>

In closing, the progress relating to delinquent tax collections has truly been a team effort based on hard work and solid dedication. Thank you for the opportunity to be of service to you.

Respectfully submitted,  
  
 William Lee King  
 Delinquent Tax Collector

cc: Stan Duncan, County Assessor/Tax Collector, Carey McLelland, Finance Director

<sup>8</sup> NCPTS Monthly County Collection report for period 1 July 2010 to 30 June 2011

# FY2010-2011 Delinquent Property Tax Collections

PRIOR YEARS (2000-2009) TAX COLLECTED FOR GENERAL COUNTY:

TAX YEAR	TOTAL COUNTY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS			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
2009	796,411.69	9,135.70	262,115.76	112,493.94	1,006.95	24,689.89	1,025,017.90	10,279.63	342,782.47	514,194.81	196.46	76,213.11	99.10	98.74	96.01
2008	1,011,454.71	8,439.44	14,923.54	23,154.28	1,662.07	3,612.33	1,099,949.83	10,101.51	18,300.38	218,403.50	196.46	83,040.20	99.61	99.01	98.00
2007	28,952.82	5,397.06	8,962.99	8,675.47	1,458.72	3,532.12	34,551.93	6,855.80	12,494.35	178,344.87	134.44	98,382.06	99.67	99.68	97.89
2006	14,242.11	72.32	6,921.24	5,495.23	26.94	3,887.54	17,765.83	99.26	10,803.74	205,497.40	0.00	105,454.70	99.58	100.00	9.87
2005	7,975.07	65.92	4,943.02	3,456.39	30.49	3,048.35	10,629.51	96.41	7,991.37	99,915.03	1,396.17	83,299.66	99.77	97.74	98.11
2004	4,465.12	60.80	3,187.19	2,551.96	33.59	2,183.75	6,312.64	94.39	5,283.55	62,915.92	265.80	76,563.09	99.84	99.65	98.10
2003	3,454.78	0.00	7,388.68	1,900.36	0.00	6,555.47	4,368.74	0.00	13,943.19	64,673.07	0.00	108,269.52	99.83	100.00	98.05
2002	3,816.59	0.00	4,808.12	2,775.00	0.00	5,284.11	6,045.28	0.00	10,049.33	78,269.78	0.00	98,770.17	99.77	100.00	97.58
2001	3,277.84	0.00	4,109.95	2,331.51	0.00	4,799.57	5,180.46	0.00	8,909.52	57,610.66	0.00	80,695.54	99.82	100.00	97.92
2000/PRIOR	7,573.93	0.00	14,153.59	9,633.84	0.00	22,981.49	15,956.22	0.00	37,132.55	439,356.45	0.00	511,776.66	99.77	100.00	97.83
<b>TOTAL:</b>	<b>971,624.36</b>	<b>23,171.26</b>	<b>331,514.08</b>	<b>172,467.98</b>	<b>4,218.76</b>	<b>80,554.62</b>	<b>1,235,778.34</b>	<b>27,527.00</b>	<b>467,690.45</b>	<b>1,919,181.49</b>	<b>2,189.33</b>	<b>1,322,464.65</b>			

PRIOR YEARS (2000-2009) TAX COLLECTED FOR MUNICIPALITIES:

MUNICIPALITY	TOTAL CITY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS			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	31,636.05	0.00	0.00	5,517.06	0.00	0.00	35,743.15	0.00	0.00	182,729.09	0.00	0.00	96.61
Laurel Park	0.00	0.00	1,996.24	0.00	0.00	281.84	0.00	0.00	1,985.85	0.00	0.00	8,952.73	0.00	0.00	99.03
Saluda	0.00	0.00	9.38	0.00	0.00	2.02	0.00	0.00	11.40	0.00	0.00	115.00	0.00	0.00	98.93
Fletcher	0.00	0.00	14,074.12	0.00	0.00	1,746.19	0.00	0.00	15,331.83	0.00	0.00	30,457.53	0.00	0.00	98.19
Flat Rock 51			392.24			25.75			407.45			720.56			99.12
Flat Rock 52			227.05			14.96			226.43			166.77			99.88
Flat Rock 56			44.35			1.55			31.03			27.40			99.82
Mills River	0.00	0.00	3,766.84	0.00	0.00	368.98	0.00	0.00	4,071.49	0.00	0.00	4,303.05	0.00	0.00	98.45
<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>52,146.27</b>	<b>0.00</b>	<b>0.00</b>	<b>7,958.33</b>	<b>0.00</b>	<b>0.00</b>	<b>57,808.63</b>	<b>0.00</b>	<b>0.00</b>	<b>227,472.13</b>			

PRIOR YEARS (2000-2009) 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				
Bat Cave	2,877.05	0.00	397.80	0.00	0.00	0.00	0.00
Blue Ridge	13,564.25	0.00	8,913.02	0.00	0.00	3,721.51	99.49
Dana	10,157.58	494.19	6,064.77	0.00	26,707.74	74,704.17	99.34
Edneyville	9,495.56	792.54	6,488.72	0.00	19,455.28	36,211.77	99.19
Etowah/HHS	23,614.72	564.80	4,987.05	0.00	19,764.10	52,735.93	99.08
Fletcher	12,916.21	56.34	9,618.24	0.00	33,036.81	34,217.02	99.59
Gerdon	5,046.44	0.00	270.65	0.00	25,606.14	37,777.30	99.49
Green River	7,790.31	1,024.47	1,994.45	0.00	5,987.32	3,124.44	99.60
Mills River	1,063.88	583.30	733.57	0.00	12,487.79	20,460.53	99.41
Min Home	14,473.39	0.00	7,926.92	0.00	3,000.07	15,120.44	99.50
Raven Rock	1,700.43	0.00	590.54	0.00	26,521.45	59,896.73	99.54
Valley Hill	11,509.11	0.00	4,714.24	0.00	2,603.96	5,010.89	99.61
Valley Hill #2	3,296.65	0.00	713.47	0.00	18,369.00	30,609.82	99.77
<b>TOTAL:</b>	<b>117,465.58</b>	<b>3,515.64</b>	<b>53,413.44</b>	<b>0.00</b>	<b>201,820.29</b>	<b>378,099.04</b>	<b>99.49</b>

TOTAL PROPERTY TAX COLLECTED FOR YEARS 2000-2009:

	TOTAL LEVY CREDIT		ACCRUED INTEREST COLLECTED + COSTS	TOTAL CASH COLLECTED		YEAR END LEVY DUE		YEAR END COLLECTION PERCENTAGE	
	Regular	Deferred		Regular	Deferred	Regular	Deferred	DMV	
General County	1,326,309.70	52,146.27	257,241.36	1,730,995.79	0.00	3,243,835.47	99.68	99.61	
Municipalities	174,394.66	25,617.35	7,958.35	57,808.63	201,820.29	227,472.13	99.49	97.91	
Fire Districts	1,552,850.63	290,817.06	257,241.36	1,990,624.71	3,849,406.64	3,780,999.04			
<b>TOTAL:</b>	<b>3,053,554.99</b>	<b>368,170.68</b>	<b>265,200.67</b>	<b>3,779,429.13</b>	<b>201,820.29</b>	<b>7,251,331.24</b>	<b>99.68</b>	<b>99.61</b>	

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 1999 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,

*Stan C. Duncan*  
Stan C. Duncan, Tax Collector

My Commission expires: 2012  
SUBSCRIBED BEFORE ME this 28 day of July, 2011.

*Janet S. Albion*  
Notary Public

