

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** 4 FEBRUARY 2013  
**SUBJECT:** TAX COLLECTOR'S REPORT AS PER NCGS 105-369(a)  
**PRESENTER:** STAN C. DUNCAN, COUNTY ASSESSOR & TAX  
COLLECTOR  
**ATTACHMENTS:** YES

**SUMMARY OF REQUEST:**

The attached Tax Collector's report is provided for the Board's information.

**BOARD ACTION REQUESTED:**

No action required, for information only.

**SUGGESTED MOTION:**

No action required, for information only.

# HENDERSON COUNTY TAX DEPARTMENT

Collector's Office  
200 North Grove Street  
Suite 66  
Hendersonville, NC 28792

Phone: 828/697-5595

Fax: 828/698-6153

www.hendersoncountync.org/tc/

Stan C. Duncan  
County Assessor & Tax Collector

Sandy Allison  
Administrative Assistant II

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

25 January 2013

RE: Tax Collector's Report to Commissioners: 4 February 2013 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)

<b>2012 Beginning Charge:</b>	<b>\$57,948,128.22</b>	<b>2011 Beginning Charge:</b>	<b>\$57,516,358.41</b>
Discoveries & Imm. Irreg.:	\$302,572.20	Discoveries & Imm. Irreg.:	\$110,629.28
Releases & Refunds:	(\$97,530.61)	Releases & Refunds:	(\$95,145.17)
<b>Net Charge:</b>	<b>\$58,153,169.81</b>	<b>Net Charge:</b>	<b>\$57,531,842.52</b>
Unpaid Taxes:	\$3,942,239.06	Unpaid Taxes:	\$4,028,038.95
Amount Collected:	\$54,210,930.75	Amount Collected:	\$53,503,803.57
<b>Percentage Collected:</b>	<b>93.22%</b>	<b>Percentage Collected:</b>	<b>93.00%</b>
Through: 24-Jan-2013		Through: 24-Jan-2012	

## 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 21 March 2013 (the third Thursday in March). The reasons for my recommendation are as follows: (1) the newspaper 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,

Stan C. Duncan  
Henderson County Tax Collector  
cc: wlk

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Stan C. Duncan  
Tax Collector & County Assessor

Sandy Allison  
Administrative Assistant II

4 February 2013

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

RE: Tax Collector's Report to Commissioners: 4 February 2013 Meeting  
Update on Delinquent Tax Collections for FY2012-2013

Dear Henderson County Commissioners:

We have recently sent up new debts to the clearinghouse as part of the Debt Set Off Program. We now have over \$2,470,197.67 in delinquent debts (EMS, Tax, Sewer, and other debts owed to Henderson County) to be collected at the clearinghouse. The tax portion of these debts totals \$1,010,119.48. This will allow us to receive monies if a taxpayer is due a refund on his/her state income tax or lottery winnings by attaching our tax lien to the refund/lottery winnings.

We have also served 138 bank attachments as part of our enforced collection process this fiscal year. These attachments have resulted in the collection of \$85,253.11. Currently there are 46 bank attachments in process for a potential collection of \$67,317.30. As of 24 January 2013, we have served 64 wage garnishments resulting in the collection of \$20,708.44 in delinquent taxes. There are 71 wage attachments that are in process for the potential collection of an additional \$40,110.78 in delinquent taxes. The rent attachment program has resulted in 3 attachments being served resulting in the collection of \$13,512.45 in delinquent taxes. One rent attachment is in process for another \$4,999.09 in delinquent taxes. Our pre-foreclosure program has collected \$100,177.76 from 57 parcels in delinquent taxes this fiscal year. There are 71 parcels in pre-foreclosure representing \$176,917.76 in potential collections.

Overall since 1 July 2012 we have collected \$1,162,344.14 in delinquent taxes for this fiscal year, this reflects 65.48% of the budgeted goal of \$1,775,000 for this fiscal year.

Respectfully submitted,

William Lee King  
Delinquent Tax Collector

Stan C. Duncan  
Henderson County Tax Collector