

**DRAFT**

7/19/2013

CC: BOC  
Steve  
David  
Russ  
Amy

MINUTES

**STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS  
WEDNESDAY, JULY 17, 2013**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:00 a.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Those present were: Chairman Charlie Messer, Vice-Chairman Tommy Thompson, Commissioner Grady Hawkins, Commissioner Mike Edney, Commissioner Larry Young, County Manager Steve Wyatt, Interim Assistant County Manager David Whitson, Attorney Russ Burrell and Clerk to the Board Teresa Wilson.

Also present were: Finance Director J. Carey McLelland, Senior Planner Autumn Radcliff, Engineer Marcus Jones, Research/Budget Analyst Amy Brantley, Registrar of Deeds Nedra Moles, Delinquent Tax Collector Lee King, Recreation Program Supervisor Karen Saine, Assessor/Tax Collector Stan Duncan, Deputy County Attorney Sarah Zambon, Fire Marshal Rocky Hyder, and Environmental Programs Coordinator Megan Piner, videotaping.

Absent was: Public Information Officer Christina Hallingse.

CALL TO ORDER/WELCOME

Chairman Messer called the meeting to order and welcomed all in attendance.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was led by Commissioner Hawkins.

INFORMAL PUBLIC COMMENTS

1. Nancy McClung – Ms. McClung is in support of Greenways. She was excited about the \$700,000 grant from the NCDOT to help pay for the 7,400 foot extension from Patton Park to Berkeley Park along Mud Creek. She feels greenways are beneficial for both health and the economy.

DISCUSSION/ADJUSTMENT OF AGENDA

*Commissioner Young made the motion to adopt the agenda as presented. All voted in favor and the motion carried.*

PUBLIC HEARING

**Public Hearing on Ferncliff Park and Sierra Nevada/Public Infrastructure/Economic Development Community Development Block Grant**

*Commissioner Hawkins made the motion that the Board go into public hearing in regard to the Ferncliff Park and Sierra Nevada/Public Infrastructure/Economic Development Community Development Block Grant. All voted in favor and the motion carried.*

Interim Planning Director Autumn Radcliff stated the N.C. Department of Commerce awarded Community Development Block Grant (CDBG) funding for the Ferncliff Park and Sierra Nevada Public Infrastructure – Economic Development project. The public water and wastewater infrastructure extensions are nearing completion, and are well within the project budget. CDBG regulations require the grantee to hold a public hearing to transfer available funds of \$8,499 from a construction budget line to a planning budget line to assist in the survey of the property for the purpose of completing required state and federal studies.

The public hearing notice was published in the Hendersonville Tribune on Thursday, July 4, 2013, which is

DATE APPROVED:

within the required time frame for published notice.

Planning staff recommends the Board of Commissioners approve the grant budget amendment to the Ferncliff Park and Sierra Nevada CDBG grant.

**Public Input**

There was none.

*Commissioner Hawkins made the motion to go out of public hearing. All voted in favor and the motion carried.*

*Commissioner Young made the motion that the Board approves the grant budget amendment to the Ferncliff Park and Sierra Nevada Public Infrastructure CDBG Project. All voted in favor and the motion carried.*

**CONSENT AGENDA**

*Commissioner Young made the motion to adopt the Consent Agenda as presented after discussion of item J "Approval of contracts for Seven Falls site stabilization", item R "Transfer of Surplus Equipment", and item S "Resolution approving Hospital Corporation refunding/refinancing. All voted in favor and the motion carried.*

CONSENT AGENDA consisted of the following: The first three items were discussed prior to approval.

**Approval of Contracts for Seven Falls site stabilization**

County Attorney Russ Burrell reported that bidding has been completed on the Seven Falls site stabilization project (the first phase of the installation of subdivision ordinance-required amenities in the subdivision section). By the time of this meeting, the 15 July 2013 Court hearing on approval of budgeting this project will have been accomplished, and staff believe it will be possible for the Board to award the contract at this time. Thunder Disaster Services, Inc. came in with the lowest bid of \$346,881.00, and the Board will need to accept the bid in order to continue. Court approved the expenditure of funds and the contract can be awarded with the stipulation that work must be done and maintained until grass has grown.

Motion:

*I move that the Board award the site stabilization (Seven Falls) contract to Thunder Disaster Services, Inc. at the bid amount of \$346,881.00.*

**Transfer of Surplus Equipment**

Chairman Messer noted that two items had been removed from the list, the Enviroscape – watershed model, and the projector, as they could be utilized by the County.

In 2012, the Board voted not to make application to continue the Mud Creek Watershed Program, which had been hosted by Henderson County Cooperative Extension, and funded through grant funds from the Division of Water Quality. The previously awarded grant ended on June 30, 2013.

The Environmental and Conservation Organization (ECO), as one of the Mud Creek partners, has indicated that they are prepared to take over the educational programs that were previously managed through that office. They are requesting that the equipment that was purchased with outside funds granted for the Project be transferred to ECO, so that these resources may continue to be used for the programs for which the funds were intended. These programs include Kids-in-the-Creek, the Master Stream Stewards Program, workshops and speaking engagements related to water quality protection, and individual site assistance, as resources allow.

A list of the materials and equipment being requested was provided for the Board's consideration. NCGS §160A-280(a) does allow a government entity to "donate to...a nonprofit organization incorporated by (i) the United States, (ii) the District of Columbia, or (iii) one of the United States, any personal property, including supplies, materials, and equipment, that the governing board deems to be surplus, obsolete, or unused."

Computer Equipment

- Laptop – IT 1406
- Laptop – IT 1796
- Hard Drive and Case

Field Gear for stream monitoring & other field work

- Soil Augers
- GPA unit & digital camera
- Misc: measuring tapes, pocket rods, level, safety vest, invasive species ID guides, machete, clipboard, stakes

Kids in the Creek Program Equipment

- Waders
- Nets
- Chemical Test Kits

Turbidity Tubes

- PVC poles & bucket for fish sampling; seine was donated by TVA
- Fish guide – lamination (book was donated)
- Goggles & thermometers
- Test tube racks – for drying
- Plastic storage bins – 20 total
- Misc: alcohol, cotton pads, zip-lock bags, spoons, trash bags, containers for spills, spray bottles, eye-droppers, pipets, sheet protectors, office supplies

Festivals – Farm City Day, Earthday

- Display board for festivals
- Plastic bin & aerators for benthic "booth" at festivals

Motion:

*I move the Board approve the Resolution declaring the list of equipment presented as surplus, and authorize the donation of the equipment to ECO.*

**Resolution approving Hospital Corporation refunding/refinancing**

County Attorney Russ Burrell stated after meetings with County representatives, representatives of Henderson County Hospital Corporation requested proposals for the refunding (refinancing) of the Corporation's existing revenue bond. The results were shown on the summary provided in the agenda packet, and indicate a significant interest savings for the Corporation. The total savings will be \$574,804.00 over the remainder of the loan, with the new interest rate of 1.95%.

The Hospital Corporation wishes to move forward with the refunding through the low bidder, First Citizens Bank. The attached proposed resolution is needed for this process to move forward. While these steps by the County are required, the new loan (as with the old) would be repaid from revenues generated by the Hospital Corporation.

Motion:

*I move that the Board adopt the “Resolution of the County of Henderson, North Carolina Directing the Application to the Local Government Commission for Approval of a Hospital Revenue Refunding Bond; Requesting Local Government Commission Approval of the County’s Hospital Revenue refunding Bond (Margaret R. Pardee Memorial Hospital Project), Series 2013 and Certain Related Matters”.*

**Minutes**

Draft minutes were presented for board review and approval of the following meeting(s):

- June 24, 2013 – regularly scheduled meeting
- June 27, 2013 – special called meeting

**Tax Collector’s Report**

Collections Specialist Luke Small had presented the Tax Collector’s Report to the Commissioners dated July 5, 2013 for information only. No action was required.

**Pending Releases & Refunds**

The Pending releases and refunds had been reviewed by the County Assessor, and as a result of that review, it is the opinion of the Assessor that these findings are in order. Supporting documentation is on file in the County Assessor’s Office.

The following release and refund requests were submitted for approval by the Henderson County Board of Commissioners.

TYPE	REVENUE AMOUNT
Releases	\$3,902.04
Refunds	\$3,186.34

Motion:

*I move the Board approves the release & refund report as presented.*

**County Financial Report/Case Balance Report – May 2013**

Provided were the May 2013 County Financial Report and Cash Balance Report for the Board’s review and approval.

The following are explanations for departments/programs with higher budget to actual percentages for the month of May:

- Garage – fuel purchased from Cason Companies charged out to departments monthly in arrears as used
- Information Technology – final fiscal year-end purchases of technology (hardware/software)
- Rescue Squad – overage to be offset by reimbursement for fuel costs and maintenance on vehicles to be received and billed in arrears
- Economic Development – payment of economic development incentives due to various companies
- Mental Health – payout of 100 percent maintenance of effort funding for FY2013
- Debt Service – debt service payments paid during the month of May with a due date of June 1<sup>st</sup>

The YTD deficit in the Emergency Telephone System (911) Fund is due to the encumbrance/purchase of approved technology capital outlay. Fund balance of \$271,713 was appropriated to cover expenditures in this Fund for FY2013.

The YTD deficit in the CDBG – Scattered Site Housing Fund, the CDBG – Mud Creek Grant Project Fund, the Sierra Nevada Economic Development Project Fund and the Upper Hickory Nut George PARTF Grant

Project Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to a timing delay in receiving payments – federal ICE revenues for May will not be received and posted until July 2013. Any operational expenditure over revenues at fiscal yearend will be covered by available fund balance within the ICE Fund. Federal funding reimbursements are down between 30-40 percent from last fiscal year 2012 due to fewer transports.

The YTD deficit in the Cane Creek Water & Sewer District fund is due to the transfer of \$600,000 to the School Capital Projects Fund for the County’s cost share of the Atkinson Elementary School sewer line project. Fund balance was approved by the Board and appropriated to cover this funds transfer.

Motion:

*I move that the Board of Commissioners approve the May 2013 County Financial Report and Cash Balance Report as presented.*

**Public Schools Financial Reports – May 2013**

The Henderson County Public Schools May 2013 Financial Reports were provided for the Board’s information.

Motion:

*I move that the Board of Commissioners approves the Henderson County Public Schools May 2013 Financial Reports as presented.*

**Meeting Security**

To ensure that a safe meeting room environment exists for the public and County Staff, the Board is requested to adopt guidelines for items to be prohibited in the Board’s Meeting Room. Staff recommends that prohibited items include, but not be limited to, purses larger than a clutch bag, backpacks, book bags, knapsacks, luggage, and any large packages. Staff further recommends that the decision of whether or not an item is permissible, be left to the discretion of staff, or the officer or staff assigned to building/meeting security.

Motion:

*I move the Board approve the above guidelines, prohibiting certain items in the Board’s meeting room. I further move that the decision of whether of not an item is permissible, be left to the discretion of staff, or the officer or staff assigned to building/meeting security.*

**Register of Deeds – Request to Use ROD Restricted Funds for Automation, Enhancement and Document Preservation**

N.C.G.S. 161-11.3 regulates the retention of 10% of the fees collected by the Register of Deeds office. These funds are to be set aside annually in a non-reverting Automation Enhancement and Preservation Fund and are to be used for computer and imaging technology, and document preservation. The Register of Deeds is requesting that \$119,819.00 be released from the Automation Enhancement and Preservation Fund to pay for the following expenses:

- \$ 14,819          Printing and Binding to purchase book binders
- \$ 50,000          Temporary staff and benefits for ongoing redaction and scanning projects
- \$ 55,000          Computer Software Maintenance

A budget amendment was provided for the Board’s consideration, to use the Register of Deeds Restricted General Fund Balance to pay for printing and binding needs, temporary staffing for the ongoing redaction and scanning project, and software maintenance.

Motion:

*I move the Board of Commissioners approve the budget amendment to use \$119,819 in Register of Deeds Restricted General Fund Balance.*

**Firemen’s Relief Fund Trustee**

Pursuant to NC General Statute §58-84-46 the Board of County Commissioners is authorized to appoint Trustees to the Local Firemen’s Relief Fund. Trustee’s are normally appointed by recommendation of the local fire department and serve unlimited terms.

Fletcher Fire & Rescue Department recommends Jerry Creasman to replace George Erwin, Jr.

Motion:

*I move to appoint Jerry Creasman as Local Firemen’s Relief Fund Trustee for Fletcher Fire & Rescue Department.*

**Designation of Voting Delegate to NCACC Annual Conference**

The North Carolina Association of County Commissioners (NCACC) has requested that the Board of Commissioners designate a Voting Delegate to the 106<sup>th</sup> Annual Conference of the North Carolina Association of County Commissioners to be held in Guilford County, N.C., on August 22-25, 2013.

Motion:

*I move the Board designate Chairman Messer as Henderson County’s voting delegate to the NCACC Annual Conference and Vice-Chairman Thompson as an alternate.*

**Revision of 2009 Continental Teves, Inc., agreement**

In 2009 the County entered into an economic development incentives agreement with Continental Teves. The agreement as originally structured called for a total capital investment of \$30,157,000, with investment and new jobs created on the following schedule:

Year	Capital Investment	Jobs Created
2009	\$ 4,264,000	128 (by 2011)
2010	\$16,393,000	plus 104 additional (by 2012)
2011	\$ 9,500,000	plus 59 additional (by 2013)
2012	\$-0-	plus 47 additional (by 2014)

The incentives are based on a percentage of the *ad valorem* taxes paid on the new invested capital.

The Company in fact has invested the capital and created the jobs at a faster rate than agreed. The purpose of this amendment is to reflect that, and to provide for payment of the incentives based on the actual investment, rather than the original schedule. (NOTE: This agreement specifies that the total amount of the incentives will not exceed the amount specified in the 2009 agreement. Only the timing of the payments is affected.)

Motion:

*I move that the Board approve the amended agreement.*

**Non-Profit Performance Agreements**

Subsequent to the approval of the FY 2013-2014 Budget, staff has distributed the funding agreements to the non-profit agencies receiving County allocations.

1.	Arts Council of Henderson County	\$9,250
2.	Blue Ridge Literacy Council	\$13,225
3.	Boys and Girls Club	\$10,500
4.	Chamber of Commerce	\$37,500
5.	Children and Family Resources Center	\$17,340
6.	Council on Aging	\$36,075
7.	Environmental and Conservation Organization	\$8,325
8.	Free Clinics – Medifind	\$21,645
9.	Free Clinics – Volunteer Program	\$5,550
10.	Healing Place	\$6,475
11.	Hendersonville Little Theatre	\$20,000
12.	Housing Assistance Corporation	\$11,750
13.	Medical Loan Closet	\$4,625
14.	Partnership for Economic Development	\$249,750
15.	Pisgah Legal Services	\$16,833
16.	United Way 211 Program	\$9,570
17.	Vagabond School of the Drama	\$20,000
18.	Vocational Solutions	\$41,625
19.	Western Carolina Community Action – Medical Transport	\$11,100
20.	Western Carolina Community Action – Transportation Grant	\$39,754
21.	WNC Communities	\$6,000

**Motion:**

*I move the Board authorize the Chairman to execute the funding agreements provided, and, in doing so, authorize the release of the first of the aforementioned agencies' quarterly allotments.*

**Annual Volunteer Appreciation Dinner**

Staff requests that the Board look at their calendars regarding the date for the 2013 Annual Volunteer Appreciation Dinner. Staff plans to hold this year's dinner at the Henderson County Athletic and Activity Center Gymnasium, and has tentatively scheduled the date for Tuesday, October 15th. Crystal's BBQ will be catering the event.

**Use of Courtroom – NCACC**

A request has been submitted on behalf of the North Carolina Association of County Commissioners for the Board of Commissioners to consider allowing them to use the Courtroom on Thursday, September 19, 2013 from 9:00 a.m. to 4:00 p.m. The Courtroom would be used to hold a Local Government Debt Setoff Program Training Workshop.

**Motion:**

*I move that the Board approves use of the Commissioners' Meeting Room (Courtroom) as requested on behalf of the North Carolina Association of County Commissioners on Thursday, September 19, 2013 from 9:00 a.m. to 4:00 p.m. to conduct a Local Government Debt Setoff Program Training Workshop.*

**Petition for addition to State Road system**

Staff received the petition to add High Ridge Drive in High Ridge Subdivision, to the state road system. It has been the practice of this Board to accept road petitions and forward them to NC Department of Transportation for their review. It has also been the practice of the Board not to ask NCDOT to change the priority for roads on the paving priority list.

Staff reviewed the petition and it appears that all affected property owners or developers have signed the required petition.

Motion:

*I move that the Board approve the petition and direct staff to forward it to NCDOT.*

**Regional Hazard Mitigation Plan Bid Award**

Staff issued a Request for Proposals (RFP) for a regional hazard mitigation planning project on May 29, 2013 and provided public notice in the Hendersonville Tribune on 5/30 and 6/6/2013. A public bid opening was held on Friday June 28, 2013 at 10:00 a.m. with two responsive bidders providing bids ranging from \$67,480.00 to \$69,798.00. Staff recommends the Board accept the bid from Atkins North America Inc., at a total cost of \$67,480.00. This project will be paid for through a grant from FEMA and the North Carolina Division of Emergency Management, with a 25% in-kind match from staff labor across the region.

Motion:

*I move the Board accepts the bid from Atkins North America Inc. and authorize a total project cost of \$67,480.00.*

**Ambulance Procurement**

Henderson County would like to purchase two ambulances to replace two older units (one for EMS and one Rescue Squad). EMS and the Rescue Squad are members of the North Central EMS Cooperative which is a regional competitively bid group purchasing program allowed by NCGS 143-129 (e) (3). Staff requests the Board consider utilizing the North Central EMS Cooperative bid to procure both ambulances from Precision Rescue Vehicles at a cost of \$308,997.00.

The Rescue Squad unit is a Four Wheel Drive Type I ambulance which utilizes a truck style chassis and a modular ambulance compartment. Type I ambulances are best defined as heavy duty vehicles which normally have additional duty specifications like all wheel drive, trailer tow capacity, winching, etc. The Ford F-450 is the most common chassis used for Type I ambulances because it provides the most versatility for the modular ambulance component.

The EMS unit is a Two Wheel Drive Type III ambulance which utilizes a van style chassis in which the cab is an integral part of the ambulance compartment. Type III ambulances are designed to provide the space and equipment for Advanced Life Support operations. The Chevrolet G4500 chassis has become the standard for Type III ambulances because of its durability and overall performance.

Motion:

*I move the Board approves the purchase of two ambulances at a cost of \$308,997.00 from Precision Rescue Vehicles.*

**Notification of Vacancies**

Chairman Messer reminded the Board of the following vacancies and opened the floor to nominations:

1. Fire and Rescue Advisory Committee – 1 vac.



2. Henderson Tourism Development Authority – 1 vac.

**Nominations**

1. ABC Board – 2 vac.

Commissioner Young nominated Rick Livingston for position #4. Commissioner Edney nominated Patricia Jones for position #5. *Chairman Messer made the motion to accept the reappointments of Rick Livingston to position #4, and Patricia Jones to position #5 by acclamation. All voted in favor and the motion carried.*

2. Asheville Regional Housing Consortium – 1 vac.

Chairman Messer nominated Amy Brantley for position #2. *Chairman Messer made the motion to accept the reappointment of Amy Brantley to position #2 by acclamation. All voted in favor and the motion carried.*

3. Environmental Advisory Committee – 3 vac.

Commissioner Young nominated David Allen for position #6. Commissioner Thompson nominated Marty Strauss for position #8 and David Phillips for position #9. *Chairman Messer made the motion to accept the appointments of David Allen to position #6, Marty Strauss to position #8, and David Phillips to position #9 by acclamation. All voted in favor and the motion carried.*

4. Henderson County Board of Health – 1 vac.

Commissioner Young nominated Graham Fields for position #9. *Chairman Messer made the motion to accept the appointment of Graham Fields to position #9 by acclamation. All voted in favor and the motion carried.*

5. Henderson Tourism Development Authority

Commissioner Hawkins requested waiving the rules of appointment and nominated Shannon Clarke for position #1. *Chairman Messer made the motion to accept the appointment of Shannon Clarke to position #1 by acclamation. All voted in favor and the motion carried.*

*It was the consensus of the Board to roll the appointment of Chair.*

6. Home and Community Care Block Grant Advisory Committee – 1 vac.

Commissioner Young nominated Julianne Kilcullen for position #1. *Chairman Messer made the motion to accept the appointment of Julianne Kilcullen to position #1 by acclamation. All voted in favor and the motion carried.*

7. Hospital Corporation Board of Directors – 11 vac.

Commissioner Hawkins nominated Bruce Hatfield for position #2. Chairman Messer nominated Commissioner Thompson for position #2.

The Board was polled with 1 vote each with the following results:

Mike Edney	Tommy Thompson	Charlie Messer	Grady Hawkins	Larry Young
1.Thompson	1.Thompson	1.Thompson	1.Hatfield	1.Hatfield

*Commissioner Thompson was appointed to position #2 with the majority of votes.*

Chairman Messer nominated Walter Carpenter for position #6.

*Chairman Messer made the motion to accept the appointment of Walter Carpenter to position #6 by acclamation. All voted in favor and the motion carried.*

Commissioner Young nominated Jack Summey for position #9.

*Chairman Messer made the motion to accept the appointment of Water Carpenter to position #9 by acclamation. All voted in favor and the motion carried.*

Commissioner Thompson nominated Commissioner Edney as the Commissioner Representative.

*Chairman Messer made the motion to accept the appointment of Commissioner Edney as the Commissioner Representative by acclamation. All voted in favor and the motion carried.*

8. Juvenile Crime Prevention council – 9 vac.

Commissioner Thompson nominated Katelyn Still for position #23 and Meredith Hooks for position #24.

*Chairman Messer made the motion to accept the appointments of Katelyn Still to position #23, and Meredith Hooks to position #24 by acclamation. All voted in favor and the motion carried.*

9. Library Board of Trustees – 1 vac.

Commissioner Hawkins nominated Carolyn Davis for position #7. *Chairman Messer made the motion to accept the appointment of Carolyn Davis to position #7 by acclamation. All voted in favor and the motion carried.*

10. Mountain Valleys Resource Conservation and Development Program – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

11. Nursing/Adult Care Home Community Advisory Committee – 1 vac.

Commissioner Thompson nominated Kathleen Dunn for position #18. *Chairman Messer made the motion to accept the appointment of Kathleen Dunn to position #18 by acclamation. All voted in favor and the motion carried.*

12. Senior Volunteer Services Advisory Council – 3 vac.

There were no nominations at this time so this item was rolled to the next meeting.

13. Smartstart – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

**FY 2012-2013 TAX COLLECTION SETTLEMENT; FY 2013-2014 TAX ORDER FOR COLLECTION**

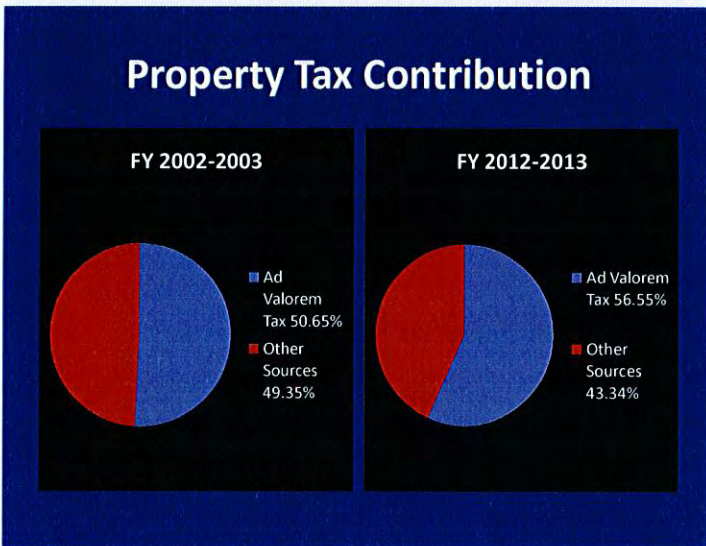
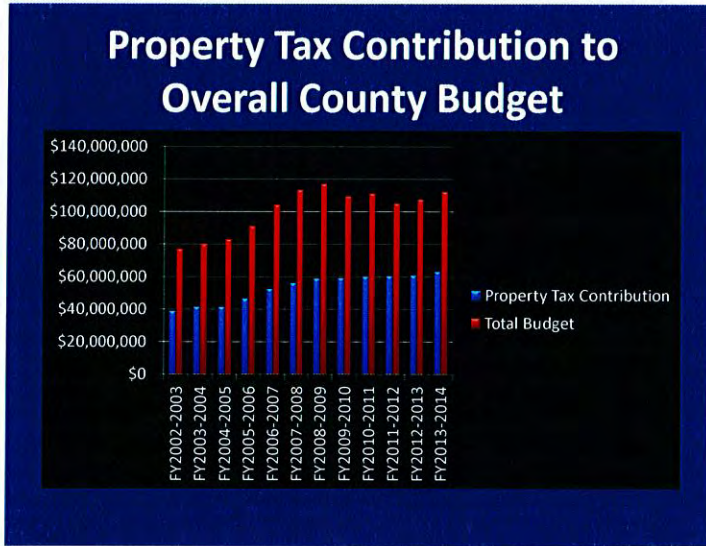
Assessor/Tax Collector Stan Duncan delivered the tax receipts to the Henderson County Tax Collector (all references to the Tax Collector on this document and all subsequent attachments are to Tax Collector Stan Duncan); however before they can be delivered, the following must occur (pursuant to N.C.G.S. 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 2013-2014 taxes, plus all outstanding delinquent taxes.



**Budget Ordinance FY2012-2013**

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting on the 4<sup>th</sup> day of June 2012:

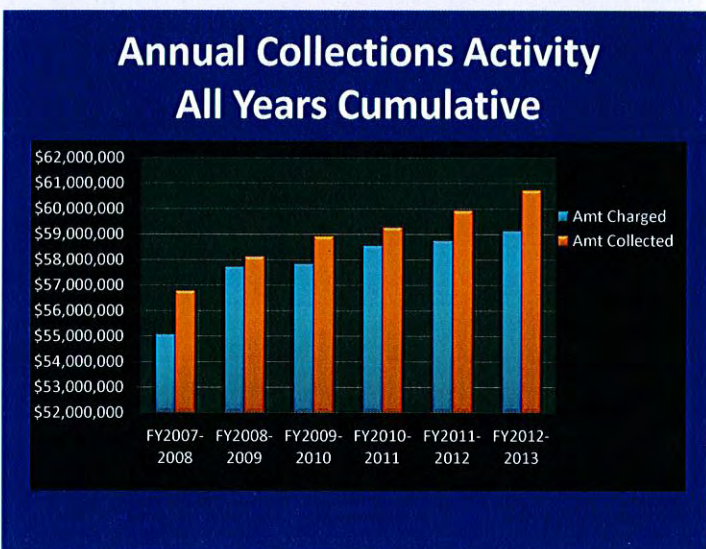
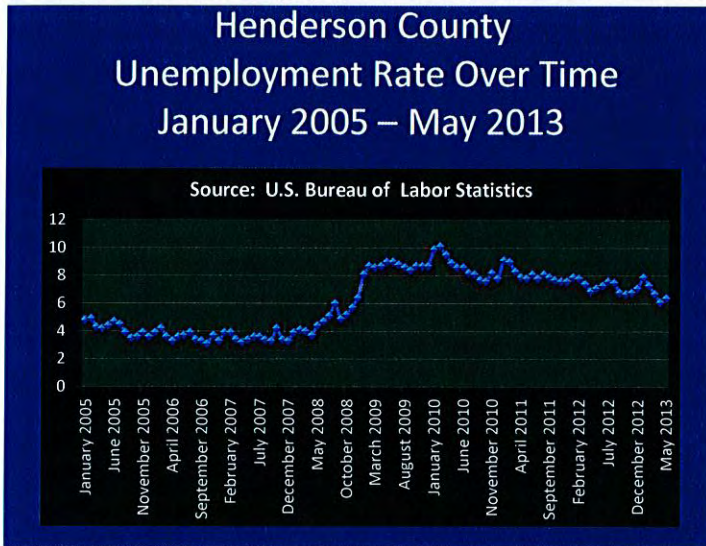
**Ad Valorem Taxes**

- Current Year Taxes \$ 59,132,749.00
  - Prior Year Taxes, Interest, and Penalties \$ 1,775,000.00
- TOTAL to be contributed: \$ 60,907,749.00

Per NCGS 105-373(a)(3)b., The tax collector shall be credited with:

1. All sums representing taxes for the year deposited by him to the credit of the taxing unit or received for by a proper official of the unit;
2. Releases duly allowed by the governing body;
3. The principal amount of taxes constituting liens on real property;
4. The principal amount of taxes included in the insolvent list determined in accordance with subdivision (a)(2), above;
5. Discounts allowed by law;
6. Commissions (if any) lawfully payable to the tax collector as compensation; and

7. The principal amount of taxes for any assessment appealed to the Property Tax Commission where the appeal has not been finally adjudicated.



**Goals:**

Meet the budgetary requirements stated in the Budget Ordinance:

- for annual (current FY) taxes of \$59,132,749.00  
COLLECTED \$60,728,040.26
- for delinquent (uncollected taxes from prior years) taxes of \$1,775,000.00  
COLLECTED \$1,838,354.30

Meet the expected percentage of tax to be collected, as stated in the Budget Ordinance, of 97%.

Under current guidelines: 97.92% (Annual only) 97.18% (RMV included) collected.

Under early adoption of future guidelines: 96.82% collected.

Collections Status Report as of 30 June 2013 @ 1520 EST

	NET LEVY CHARGED	PERCENT OF TOTAL LEVY	LEVY COLLECTED	PERCENT COLLECTED
Annual	\$ 59,258,553.31	92.88%	\$ 56,911,961.74	97.59%
RMV	\$ 4,453,737.28	7.12%	\$ 3,816,078.52	85.49%
Net Total	\$ 62,722,400.59		\$ 60,728,040.26	96.82%

	Annual	DLO	
Charge	\$ 69,132,749.00	\$ 1,775,000.00	
Have	\$ 60,728,040.26	\$ 1,838,354.30	Annual \$ Goal Met 21 March 2013 (18 April 2012)
Need	\$ 1,595,297.26	\$ 63,354.30	DLO \$ Goal Met 04 June 2013 (05 March 2012)

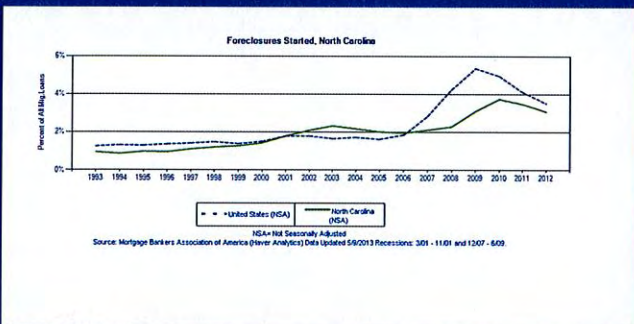
% of Goal 102.70% 103.57%

\$/Day - - 0 Business Days Remaining in FY

Benchmarks- BOC  
 98% CURRENT LEVY  
 \$ 61,467,952.58  
 97% CURRENT LEVY  
 \$ 60,840,728.57

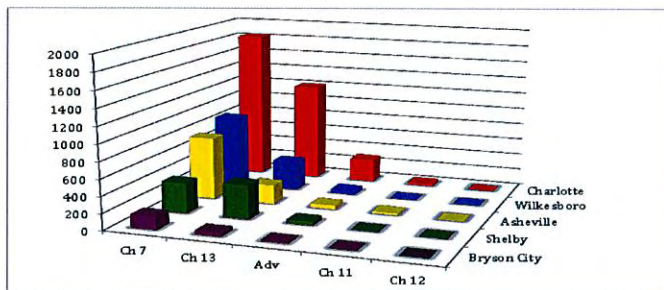
\* Annual System Billing occurred 28 July 2012  
 \* DMV levy will change monthly until May 2013.  
 \* Annual Tax Bills were mailed on 14 August 2012.  
 \*\* Deferred Bills may come due during the Fiscal Year and cannot be budgeted as part of the Annual Levy.

## North Carolina Foreclosure Starts By Year

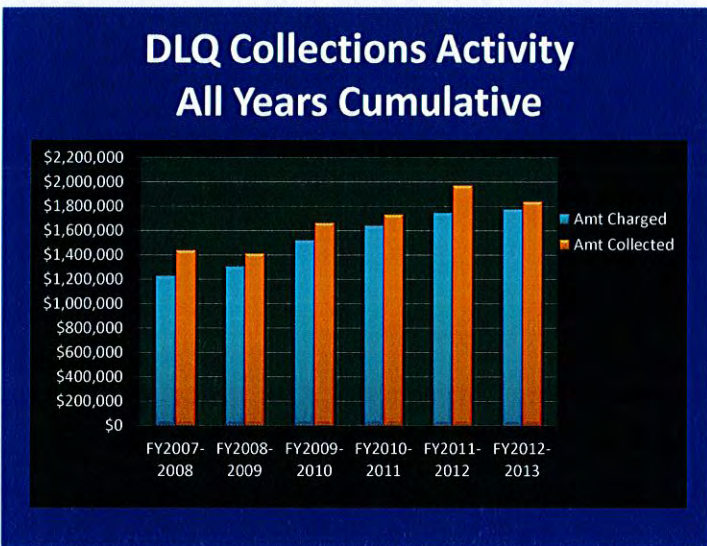
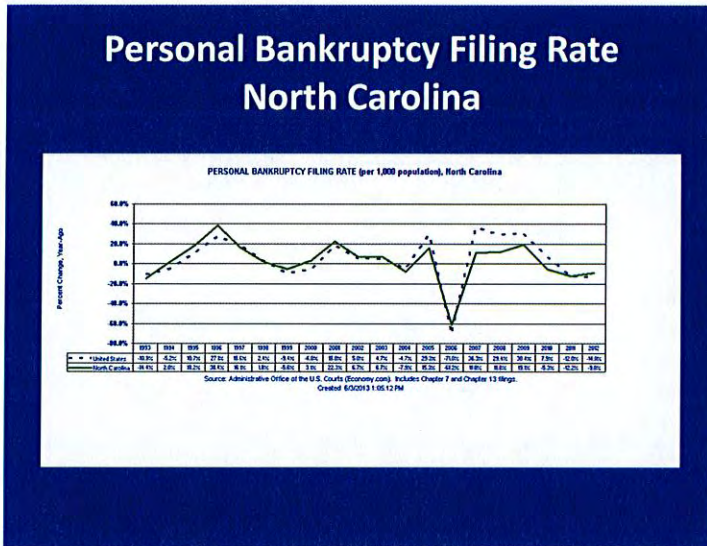


North Carolina continues to be below the national average for foreclosure starts. We are finding in our research several cases where the bank has foreclosed on a property but not recorded the deed transferring ownership.

### 2012 BANKRUPTCY FILINGS BY DIVISIONAL OFFICE



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	159	43	12	4	0
Shelby	367	413	45	4	2
Asheville	756	231	46	22	3
Wilkesboro	870	356	47	1	1
Charlotte	1824	1200	282	27	0

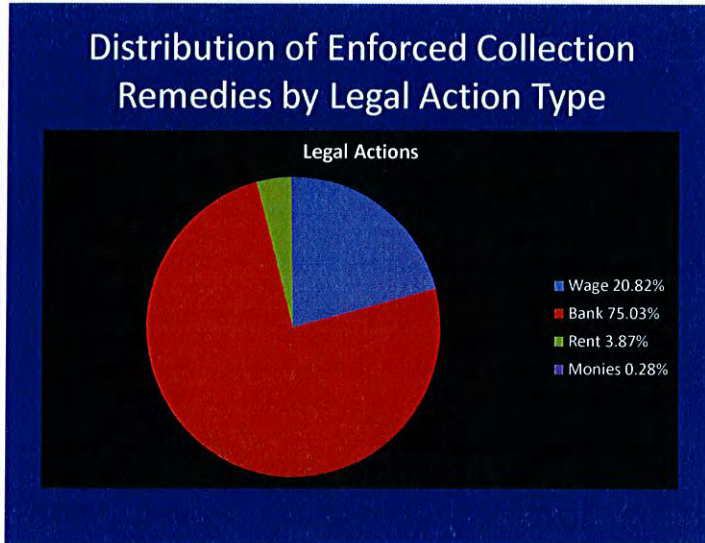


The tax office is dedicated to ensuring that delinquent taxes are collected using all means available to us under the law. This chart represents the amounts charged and collected over the last five fiscal years. Each year we have exceeded the charge.

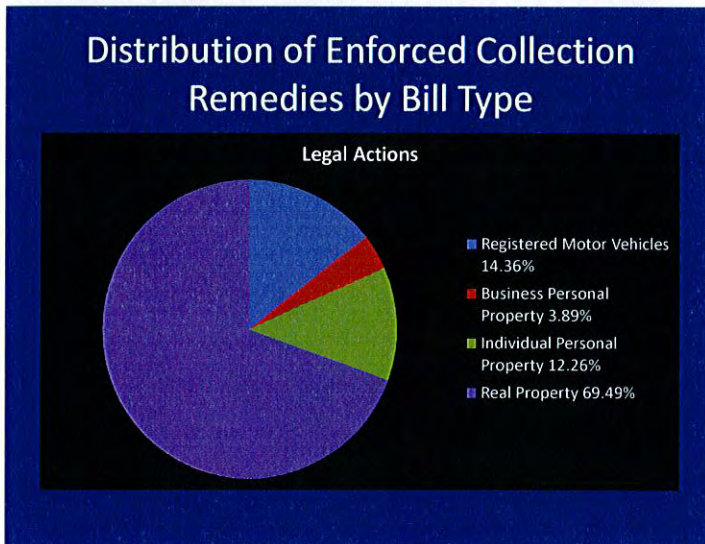
- The tax office strives for a payment plan that will:
  - Work toward satisfying the Delinquency and bring the taxpayer current in taxes owed the County.
- Payment Arrangements:
  - Number of Arrangements FY 2012-2013: 38
  - Total Amount of Revenue under Arrangement: \$115,222.63
- Payment Extensions:
  - A payment extension is on a case by case basis and usually involves Delinquent Real Property Taxes. It is an informal arrangement with our office to bring the delinquency current within 30, 60, or 90 days depending on the degree of financial hardship.
- Wage Attachment Policy:
  - In an attempt to work with taxpayers, our office notifies the taxpayer FIRST. This allows them 15 Business Days to satisfy the Attachment before our office forwards the attachment to the taxpayer’s

employer.

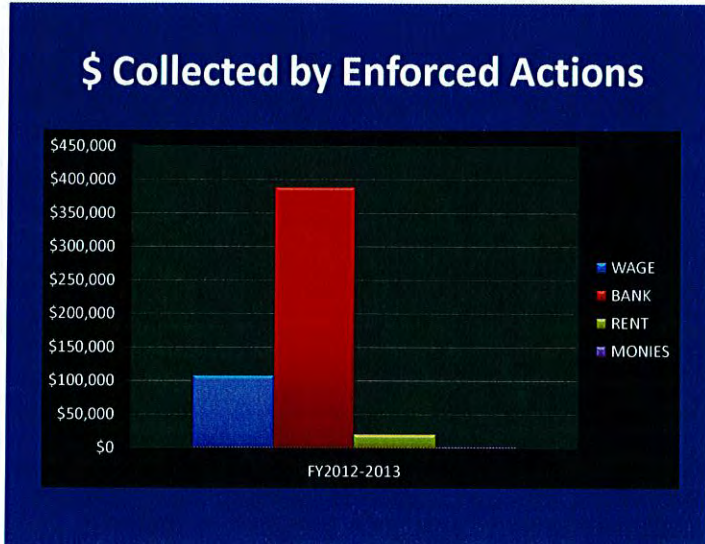
- The tax office has found this to be very effective in collecting back taxes owed our County.



As in years past the majority of our Enforce Collection Actions come from Bank Attachments. Due to the economy, they have had to diversify our Enforced Collection Actions portfolio. Wage Attachments have increased to over 25% of our Enforced Collection Actions. The new software system enables us to capture funds due a taxpayer from a customer using a Monies Attachment. They were able to collect over \$100,000 due Henderson County using this method.



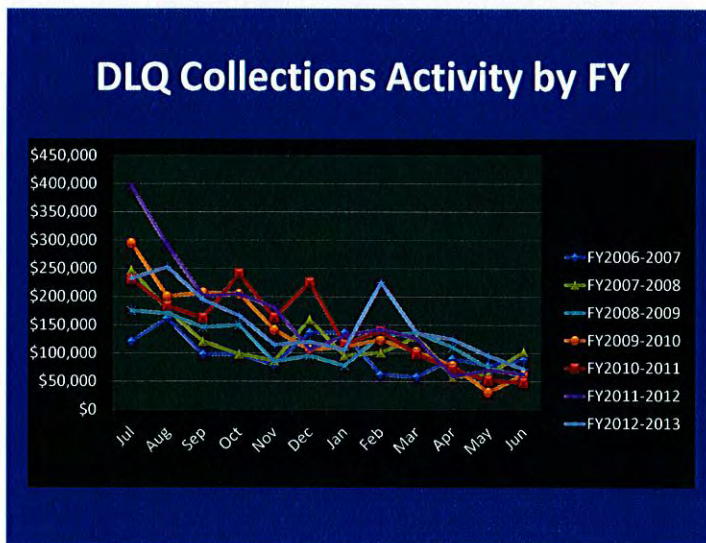
The majority of our Enforced Collection Actions are against Delinquent Real Property Taxes due to the size of the bills. However, we have found that Wage Garnishments are more effective against Delinquent Registered Motor Vehicle Bills and Individual Personal Property such as Manufactured Homes and Boats. Bank Attachments continue to be the most effective against Delinquent Real Property and Business Personal Property Taxes.



Bank attachments remain the best option for enforced collection. Wage garnishments are limited in the fact that a maximum of 10% of gross wages can be garnished during each pay period. They provide a steady source of income and remain in place until the debt is paid. Bank and Rent attachments have the potential to pay the entire debt with one action. Rent attachments are useful for apartment complexes and commercial properties. As you can see hear the majority of the money comes from Bank Attachments.

- Parcels in pre-foreclosure FY2012-2013: 192
- Potential Amount of Taxes to be collected: \$183,431.50
- Approximate Date of Next Tax Sale: Early 2014
- 

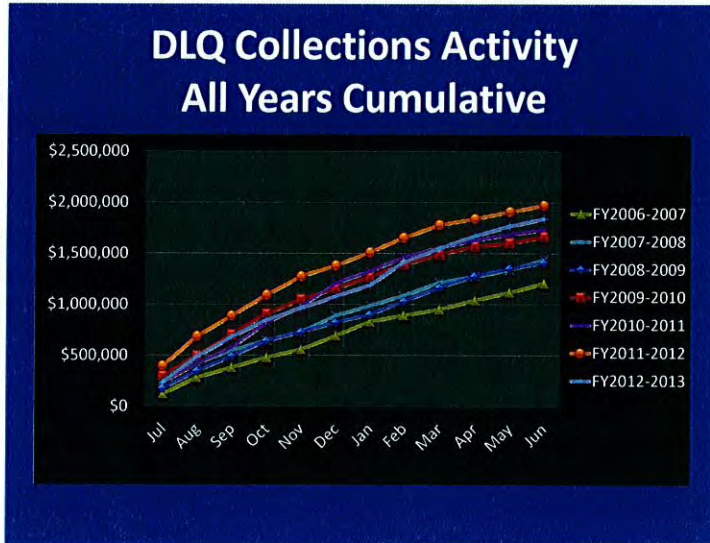
The last foreclosure sale was held on Wednesday 30 November 2011 with 12 Properties being sold and resulting in over \$12,500 being recaptured in Delinquent Real Estate Taxes. 485 Parcels amounting to almost \$400,000 in Delinquent taxes are in our Pre-Foreclosure Tracking Program. Foreclosure is the last resort. Every effort to contact the property owner up to and including visiting the property at least twice before we proceed with a foreclosure action.



As this chart demonstrates staff has to be very aggressive before the end of the calendar year in order to meet



our charge each fiscal year. Typically, the ability to collect on delinquent accounts is stronger from July to December. After the current year taxes (in this case 2011) become delinquent in January, our office continues pursuit of delinquent taxes; however, the monies received can now be placed in one of two charges, either the Annual Charge or the Delinquent Charge depending on the year of the bill.



This slide represents delinquent tax collection activity over the previous 5 fiscal years. Each year, we have become more aggressive, resulting in more monies being collected towards our delinquent charge which has also risen each year.

*Commissioner Thompson made the motion that the Board approves the tax collector’s settlement for Fiscal Year 2012-2013 taxes, and further approves the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2013-2014 taxes. All voted in favor and the motion carried.*

Mr. Duncan presented the Preliminary Report for FY 2012-2013 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for review in the Office of the Clerk to the Board.

He reported that as of the close of FY 2012-2013, the Henderson County Tax Collector’s Office collected 97.92% of the annual tax bills and 87.33% of the motor vehicle tax bills.

Mr. Duncan thanked his staff for their hard work and dedication toward these accomplishments. The annual collection percentage, as reported, remains above the last reported state average of 97.29%.

FY 2012-2013 Progress Report regarding Delinquent Property Tax Collections and Report on Efforts to Collect Delinquent Taxes

They are now in the fourteenth year of the delinquent tax collection project.

Since the inception of the project in October of 1999, \$20,302,846.32 has been collected in delinquent tax, including interest. Of this amount, \$1,838,354.30 was collected during FY 2012-2013. At the close of this fiscal year, 99.69% of our prior-year annual tax bills (real estate and listed personal property) and 98.03% of our prior-year motor vehicle tax has been collected.

The responsibilities of the Delinquent Tax Collections staff include the monitoring and administration of legal remedies used to collect delinquent tax. A great deal of progress has been made this year through the use of these remedies and detailed information depicting this year’s achievements is provided below:

In Rem Foreclosures (pursuant to NCGS 105-375). Approximately 85% of Henderson County's tax base is attributable to real estate and improvements thereon. 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. Mr. Duncan feels this system increases efficiency and equates to minimal cost passed on to the taxpayers, who may already be financially distressed.

Prior to instituting a tax foreclosure, the statutes require the tax office to 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 they are bound, they attempt to make telephone contact with the taxpayer and in all cases, personally visit the taxpayer and/or the subject property. Additionally, they send pre-foreclosure notices to taxpayers as well as all mortgage holders as disclosed by the title examination. The properties are also posted when they docket a judgment against the property. During FY 2012-2013 the tax office has continued a tracking program for properties that are in pre-foreclosure. Currently, 192 parcels are in this tracking program with a potential collection of \$183,431.50 in taxes. The diligence of his staff has resulted in more taxes being collected and less property having to be foreclosed upon. They are currently looking at a tax foreclosure sale to be scheduled in early 2014.

Garnishments and Attachments pursuant to NCGS 105-368. This year (FY 2012-2013) Enforced Collection Actions totaling \$517,511.38 have been issued. Of that amount, 75.03% or \$388,315.96 were collected by way of Bank Account Attachment. Wage Attachments accounted for 20.82% or \$107,773.17 and Rent Attachments have accounted for 3.87% or \$20,021.68. Their software system allows them to attach funds due a taxpayer from any source other than a bank account, wage, or rent payment. This category is called a Monies Attachment and accounts for 0.28% or \$1,477.57.

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 2012-2013, Henderson County collected \$153,999.62 through the use of Debt Setoff. Property Taxes accounts for \$57,479.23 of that total. Over the last couple of years, Henderson County has expanded the use of the Debt Set Off Program to include delinquent debts owed to EMS, the Health Department, and the Finance Department just to name a few.

Payment Arrangements. Taxpayers are encouraged to enter into payment agreements prior to taxes becoming delinquent. During FY 2011-2012, Delinquent Tax Collections entered into 38 payment agreements totaling \$115,222.63 in tax revenue.

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 176 tax bills amounting to \$50,583.51 that are involved in active bankruptcy cases. This is a decrease 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 2012 was slightly lower than 2011 with 7,049 cases. This marks the second year in a row that there has been a decrease in the number of bankruptcy filings since 2006 which was the first year after the Bankruptcy Abuse and Protection Act became law.

**SOCIAL SERVICES' INFORMATIONAL UPDATE**

The DSS Board provided an informational update to the Board of Commissioners regarding various Social Services issues. The July 2013 update was provided by DSS Board member Gary Cyphers and focused on the recruitment process for the new DSS Director and an overview of the duties/responsibilities of the Director and department.

The Henderson County Board of Social Services (DSS) is well along in the process of selecting a new director for the county's Social Services Department.

Board President Lee Luebbe feels "these are big shoes to fill," referring to the present director, Liston Smith, who recently announced his retirement effective August 1, after twenty-five years on the job.

"Liston was dedicated to improving our ability to protect neglected or abused children and disabled adults and we are proud of the high standards he has achieved. He was always willing to collaborate with other community organizations for the greater good. We will be looking for someone who shares Liston's commitment and who can provide strong leadership in an environment of shrinking public support and increased technological demands."

DSS is converting to electronic registration and eligibility certification for public benefits, and the implementation of the Affordable Care Act will require DSS to incorporate applications for health insurance subsidies into its system, Luebbe explained.

The Director of Social Services is responsible for a department of 180 employees and a budget of \$18 million. The federal government provides 48% of the funds, the state share is 12% and Henderson County support amounts to 40%. While the director is hired and evaluated by the Board of Social Services, Social Services is a department of county government and the director is a part of the county leadership team. The director's budget must be approved by both the Social Services Board and the County Commissioners.

Mr. Cyphers stated, "the new director will need thorough knowledge of social welfare policy, practice and considerable public administration experience, management skills, strong personal relationship and negotiating skills.

The Department of Social Services administers 46 federal, state and county programs, most of them mandated by law. Children's services include child abuse and neglect investigations, in-home family support services for families at risk of abuse or neglect, protective custody, foster care, social casework for children in custody, enforcement of child support, and administering subsidies for child care. At any given time, the DSS director is the legal custodian for about 100 children who were determined to be abused or neglected by a judge in the Henderson County Court.

DSS also provides protective services and social work support for vulnerable, exploited, abused or neglected older adults and people with disabilities. It administers the state program of aid for the blind and supervises adult care homes.

Among the financial aid and medical assistance programs DSS is responsible for are the Food and Nutrition Program (food stamps), screening and eligibility determination for the public insurance programs Medicaid and Health Choice as well as Work First employment support. DSS has contracts with 29 other agencies that assist in providing services.

The board conducted a national search for a new director.

Mr. Cyphers feels the recruitment process is fairly complex. They are working with the county human

resources department to ensure compliance with county protocol but we must also submit the applications of candidates we wish to interview to the state social services department for approval prior to scheduling interviews. They will be interviewing candidates beginning in mid July, and hope to have a new director by the end of August.

The board is committed to filling the position as soon as possible. They are sensitive to the fact that DSS employees have difficult and stressful jobs, particularly those who work in emotionally volatile situations. Maintaining a supportive work environment for staff is a key leadership role. They don't want a longer period of uncertainty about the new leadership than necessary and they certainly don't want it to affect the people who rely on them for help. Other board members on the search committee are Lee Luebbe, Don Cooper, Melinda Lowrance and Sharon Tirrell.

Mr. Cyphers noted that Jerrie McFalls has been appointed as the Interim Director.

**ASHEVILLE AIRPORT UPDATE**

Low Bleiweis, Airport Director at the Asheville Regional Airport, made a presentation to the Board of Commissioners on the airport's Capital improvement Plan.

**Today, we'll talk about...**

- QUICK FACTS: Brief overview of Asheville Regional Airport
- Economic importance
  - National perspective: the airport industry
  - AVL's regional economic impact
- 2012 Review & Futurecast

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**Asheville Regional Airport**  
 A year-end review & looking forward.

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**Airports - A Vital Transportation System**

- 10,500**  
Global destinations are connected to US airports—and it would take 28 years to visit them all.
- 730 MILLION**  
Passengers travel through America's airports yearly. That is 2 million every day!
- 65 TRILLION**  
Tons of cargo are loaded at American airports yearly.

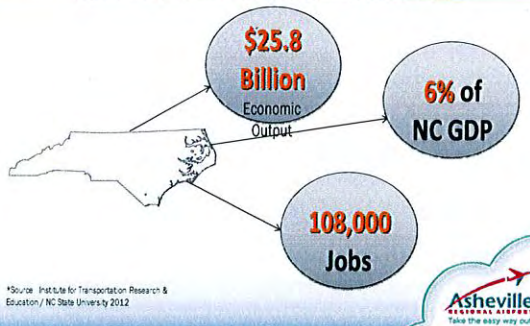
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**Quick facts**

- 8,001' runway
- Served by Allegiant Air, Delta, United and US Airways
- Approximately 24 flights/day
- 8 Nonstop destinations (9<sup>th</sup> begins June 6<sup>th</sup>)

Asheville Regional Airport logo: Take the easy way out.

**"Airports Inc." — The North Carolina Story**



**AVL By the Numbers**



Every 50-seat round-trip flight at 70% capacity generates **\$43,000** of local economic impact, including tax revenue

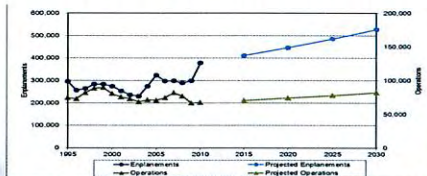
\*Source: Synovus Economics / Economic Impact Study December 2011

- Development
  - Jet bridges



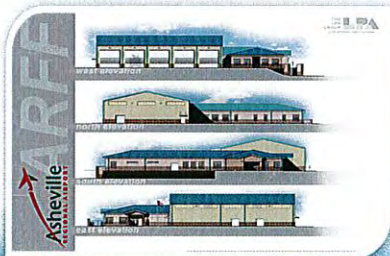
**Our growth in 2012 Forecast summary**

Year	Enplanements	Operations			Total	Total Freight	Based Aircraft
		Commercial Air Carrier	General Aviation	Military			
Historical 2008	289,215	20,376	32,912	3,552	76,840	146,806	141
2009	298,865	17,597	45,125	3,715	66,437	133,768	160
2010	379,087	20,765	41,752	4,823	67,340	127,943	174
Projected 2015	410,793	20,922	45,306	4,028	70,256	158,250	184
2020	446,328	21,780	48,285	4,028	74,093	175,087	195
2025	484,937	22,074	51,547	4,028	77,648	199,453	206
2030	528,886	22,922	55,097	4,028	82,047	221,680	217
CAGR (2010-2030)	1.67%	0.50%	1.40%	-0.90%	0.99%	2.79%	1.11%



**Our growth in 2012**

- Development
  - New public safety facility design & new ARFF vehicle



**Our growth in 2012**

- Development
  - West side fill project

**Our growth in 2012** – Recommended Development Plan



Approval from FAA for airfield redevelopment project




**Our growth in 2012** | **A changing industry**

**Air Service**

- While the overall air service offerings contracted nationally for small airports, AVL welcomed a new low-cost route to Fort Lauderdale.
- Small Community Air Service Development grant recipient to attract non-stop to Denver.
- Mainline Delta service









National trends affecting regional airports and AVL:

- Airline trends
- Washington, D.C.
- The economy




**PLASTIC BAG PRESENTATION**

Dan West made a presentation to the Board on plastic bags.

Usage	Energy Cost
<ul style="list-style-type: none"> <li>380,000,000,000 plastic bags are used in the U.S. each year</li> <li>This means approx. 1,000 bags per person per year</li> <li>&lt; 1% of those bags are recycled</li> </ul>	<ul style="list-style-type: none"> <li>Need 1.5 billion gallons of crude oil to make 380 billion plastic bags</li> <li>Crude oil that could have been used for gasoline, motor oil, and jet fuel</li> <li>The petroleum used to make 14 bags would drive a car 1 mile</li> </ul>
	 


### Economic Cost



- Manufacture cost for 380 billion plastic bags is \$15.2 billion
- Cost is \$0.04 a bag
- A mid-size Ingles goes through 120,000 bags per month.
- This averages \$90,000 a year + disposal costs



### Visual Pollution



### Environmental Cost

- Hundreds of thousands of seabirds and mammals die annually from ingesting plastic bags
- Non-biodegradable
- Landfill space
- Every square mile of ocean has 46,000 pieces of plastic floating in it.




### Status of Bans

- In N.C.- 3 coastal counties (Dare, Currituck, Hyde) have total plastic bag bans since 2009
- In the U.S.- 22 states have cities and counties with bans
- In the World- Mexico, the Philippines, India, and China have partial bans. Enforcement is a problem.



### Possible Solutions

Solution	Action/Effect
• Do nothing.	• Impact disposal costs or S.C. landfill availability.
• Persuade more people use cloth bags.	• People will have to educate each other, cloth bags will need to be more available.
• Implement a \$0.05 per bag tax at time of purchase.	• Requires state legislature approval



### Possible Solutions

Solution	Action/effects
• Join existing NC Coastal plastic bag ban & give a \$0.05 credit per bag on your current purchase	• Requires no new legislation from Raleigh. Inconvenient until use of cloth bag is second nature.



### Reasons for BAN

- Henderson Co. could lead the way and influence neighboring counties. Beat Buncombe Co. to the punch.
- Increase tourism by presenting a cleaner environment to visitors.
- Landfill costs decrease if plastic bags are removed from waste stream.



**GREEN RIVER/TUXEDO/ZIRCONIA PARK**

The FY 13-14 Adopted Budget included a \$225,000 appropriation to be used for the Green

River/Tuxedo/Zirconia Park. The Board is requested to discuss how to utilize that appropriation, and to direct Staff accordingly.

Recommended Options for the Board’s consideration:

1. Direct Staff to develop a plan to begin utilizing the available funding to start on improvements at the park.
2. Direct Staff to develop strategies to leverage the funding against other sources to maximize the funding potential. Should the Board prefer this option, any funds raised by the community could also be used as a grant match.
3. Charge the Recreation Advisory Committee with developing recommendations for an action plan.



Following discussion, the Board was requested to direct Staff to develop a plan to begin utilizing the available funding to begin improvements at the park, to direct Staff to develop strategies to leverage the funding against other sources to maximize the funding potential, or to charge the Recreation Advisory Committee with developing recommendations for an action plan.

Terry Maybin, Chair of the park committee, noted that it was the consensus of the committee to apply for grants for matching funds.

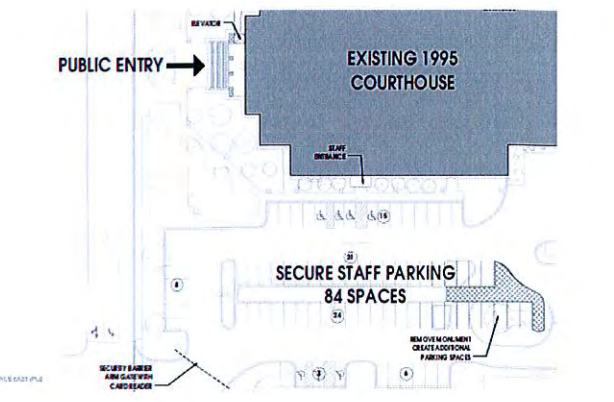
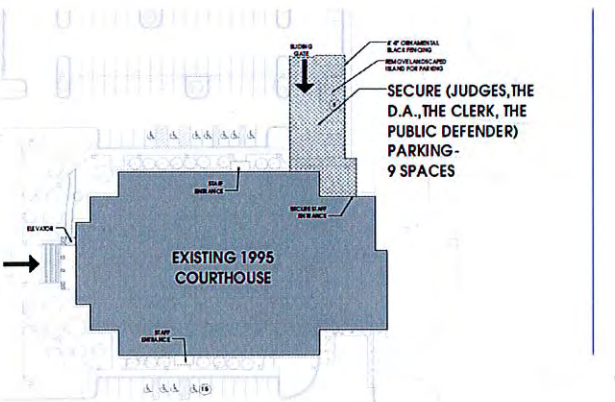
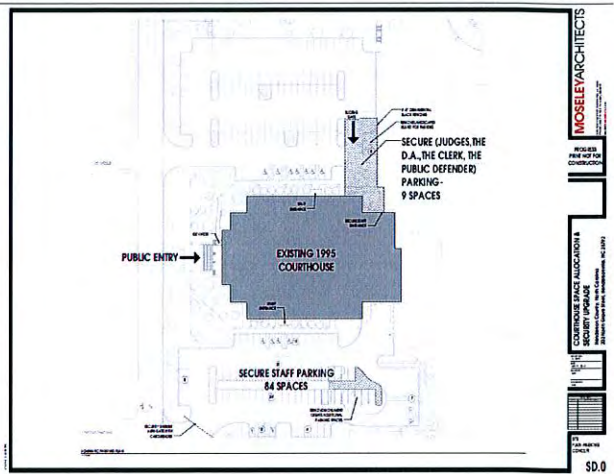
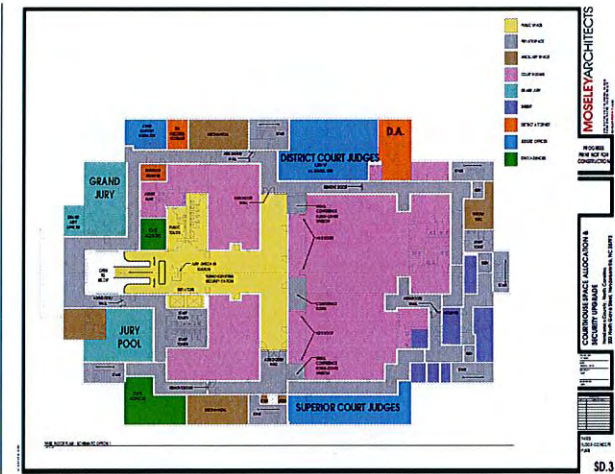
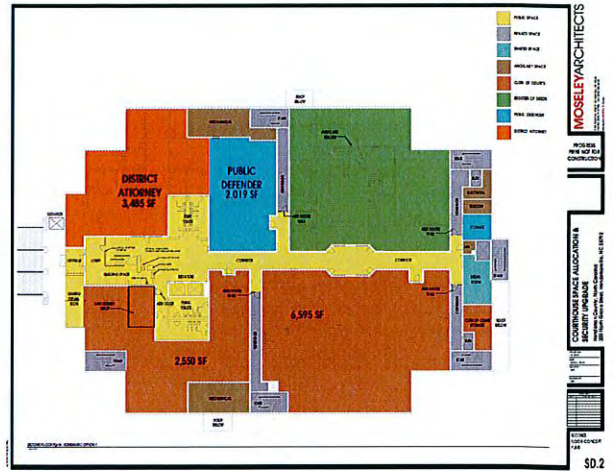
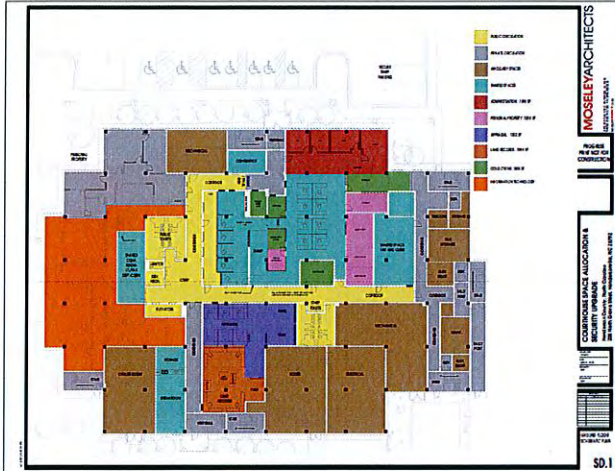
Chairman Messer noted that grants would be applied for in order to move forward. The County is trying to get a sign put up at the park.

**BOARD APPROVAL OF PROJECT PROGRAMMING 1995 COURTHOUSE RENOVATIONS**

Marcus Jones stated with extensive input from the Courthouse Departments and Agencies, Moseley Architects, staff and Board Liaison, Commissioner Thompson, the layouts on the attached presentation are presented for approval by the Board. The layouts address the direction of the Board to upgrade the security and allocate the space vacated by the Agencies moved to the Court Services building for expansion. The project scope presented is within the total budget of \$1.0 Million; the latest cost estimation is detailed on the presentation. A tentative project schedule was outlined on the presentation.

<p><b>Project Layout Approval</b></p> <p><u>Presentation Overview</u></p> <ul style="list-style-type: none"> <li>• Project Layout (Programming)</li> <li>• Project Budget</li> <li>• Project Schedule</li> </ul>	<p><b>Project Layout Approval</b></p> <p><u>Project Layout (following 6 slides)</u></p> <ul style="list-style-type: none"> <li>• Ground Floor</li> <li>• First Floor</li> <li>• Second Floor</li> <li>• 3 Parking Slides               <ul style="list-style-type: none"> <li>• Overall</li> <li>• North Lot</li> <li>• South Lot</li> </ul> </li> </ul>
<p>Henderson County Engineering</p> 	<p>Henderson County Engineering</p> 





## Project Layout Approval

<u>Project Schedule</u>	
• Design Complete	September 18
• Bid Opening	October 22
• Contract to BOC	November 4
• Notice to Proceed	Mid November
• Construction Complete	November 2014

Note, many variables in construction schedule:  
Departments/Agencies work schedules, Court schedules, etc

Henderson County Engineering

Commissioner Edney suggested moving ahead with key card entries and the parking lot.

The District Attorney was concerned about a compromise of privacy.

*Commissioner Thompson made the motion that the Board approves the programming as presented, and authorizes the County Engineer to proceed with the Design phase of the 1995 Courthouse Renovations. All voted in favor and the motion carried.*

### **COUNTY MANAGER'S REPORT**

County Attorney Russ Burrell briefly discussed a new contract for Continental Automotive Systems, Inc. and shared a copy of the contract with the Board. He requested a meeting in August for bonding.

*Commissioner Hawkins made the motion to reschedule the August 21<sup>st</sup> meeting to August 28<sup>th</sup> at 9:00 a.m. All voted in favor and the motion carried.*

### **IMPORTANT DATES**

The Board is requested to set a public hearing on Project Merit for Monday, August 5, 2013 at 5:30 pm.

*Commissioner Edney made the motion that the Board set a public hearing on Project Merit for Monday, August 5, 2013 at 5:30 pm. All voted in favor and the motion carried.*

### **CANE CREEK WATER AND SEWER DISTRICT**

*Commissioner Thompson made the motion for the Board to convene as Cane Creek Water & Sewer District Board. All voted in favor and the motion carried.*

Please see separate Cane Creek minutes for action.

*Commissioner Messer made the motion to go out of session as the Cane Creek Water & Sewer District Board and reconvene as the Henderson County Board of Commissioners. All voted in favor and the motion carried.*

### **CLOSED SESSION**

The Board is requested to go into closed session pursuant to N.C. Gen. Stat. §143-318.11(a), for the following reasons:

1. Pursuant to N.C. Gen. Stat. §143-318.11(a)(3), To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged.
2. Pursuant to N.C. Gen. Stat. §143-318.11(a)(4), to discuss matters relating to the location or expansion of industries or other businesses in Henderson County, including agreement on a tentative list of economic development incentives that may be offered by the Board in negotiations.
3. Pursuant to N.C. Gen. Stat. §143-318.11(a)(6), to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee, or to hear or investigate a complaint, charge or grievance against an individual public officer or employee.

*Commissioner Edney made the motion that the Board go into closed session pursuant to N.C. Gen. Stat. §143-318.11(a)(3),(4)&(6) for the reasons set out in the Request for Board Action in the Board's agenda packet. All voted in favor and the motion carried.*

**ADJOURN**

*Commissioner Thompson made the motion to go out of closed session and adjourn at 1:45 p.m. All voted in favor and the motion carried.*

Attest:

---

Teresa L. Wilson, Clerk to the Board

---

Charles D. Messer, Chairman

**COMMUNITY DEVELOPMENT BLOCK GRANT  
BUDGET REVISION**

NAME OF GRANTEE			
			Henderson County
GRANT NUMBER			
			07-D-2388
CDBG GRANT AMOUNT			
			\$373,203.67
			Date: 7/17/2013
<b>a. Acquisition</b>	\$		\$
<b>b. Disposition</b>			
<b>c. Public facilities and Improvements</b>			
(1) Senior and handicapped centers			
(2) Parks, playgrounds and recreation facilities			
(3) Neighborhood facilities			
(4) Solid waste disposal facilities			
(5) Fire protection facilities and equipment			
(6) Parking facilities			
(7) Public utilities, other than water and sewer			
(8) Water & Sewer Improvements (Grants prior to 1987)			
(9) Street Improvements			
(10) Flood and drainage Improvements			
(11) Pedestrian Improvements			
(12) Other public facilities			
(13) Sewer (Grants beginning 1987)	\$	56,647.65	\$ - \$ 56,647.65
(14) Water (Grants beginning 1987)	\$	316,556.02	\$ (8,499.00) \$ 308,057.02
<b>d. Clearance activities</b>			
<b>e. Public Services</b>			
<b>f. Relocation assistance</b>			
<b>g. Construction, rehabilitation and preservation activities</b>			
(1) Construction or rehabilitation of commercial and industrial buildings			
(2) Rehabilitation of privately owned dwellings			
(3) Rehabilitation of publicly owned dwellings			
(4) Code enforcement			
(5) Historic preservation			
<b>h. Development financing</b>			
(1) Working capital			
(2) Machinery and equipment			
<b>i. Removal of architectural barriers</b>			
<b>j. Other Activities</b>			
<b>k. SUBTOTAL</b>	\$	373,203.67	\$ (8,499.00) \$ 364,704.67
<b>l. Planning</b>	\$		\$ 8,499.00 \$ 8,499.00
<b>m. Administration</b>			
<b>n. TOTAL</b>	\$	373,203.67	\$ - \$ 373,203.67

  
 \_\_\_\_\_  
 Authorized Signature

# HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite #1  
Hendersonville, NC 28792  
Phone (828) 697-4808 • Fax (828) 692-9855  
[www.hendersoncountync.org](http://www.hendersoncountync.org)

CHARLIE MESSER  
Chairman  
THOMAS THOMPSON  
Vice-Chairman

LARRY YOUNG  
J. MICHAEL EDNEY  
GRADY HAWKINS

## RESOLUTION DECLARING PERSONAL PROPERTY AS SURPLUS AND AUTHORIZING THE DONATION OF SURPLUS PROPERTY

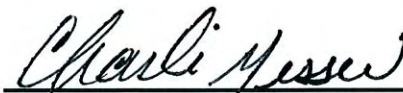
**WHEREAS**, Henderson County owns the equipment itemized on the attached Exhibit B, hereinafter referred to a "surplus property", that is either obsolete or no longer needed for any governmental use by the County; and

**WHEREAS**, the Henderson County Board of Commissioners is desirous of declaring the equipment as surplus and donating it as authorized by NCGS 160A-280;

**NOW THEREFORE BE IT RESOLVED**, by the Henderson County Board of Commissioners as follows:


1. The Surplus Equipment itemized on the attached Exhibit B is hereby declared to be surplus property.
2. The Purchasing Agent is hereby authorized to donate the equipment to the Environmental and Conservation Organization (ECO)

Adopted this 17<sup>th</sup> day of July, 2013.



CHARLIE MESSER, CHAIRMAN  
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:



TERESA L. WILSON, CLERK TO THE BOARD

## **LIST OF EQUIPMENT DECLARED SURPLUS PROPERTY:**

### **Computer Equipment**

Laptop – IT 1406  
Laptop – IT 1796  
Hard Drive and Case

### **Field Gear for stream monitoring & other field work**

Soil Augers  
GPS unit & digital camera  
Misc: measuring tapes, pocket rods, level, safety vest, invasive species ID guides, machete, clipboard, stakes

### **Kids in the Creek Program Equipment**

Waders  
Nets  
Chemical Test Kits  
Turbidity Tubes  
PVC poles & bucket for fish sampling; seine was donated by TVA  
Fish guide -- lamination (book was donated)  
Goggles & thermometers  
Test tube racks - for drying  
Plastic storage bins - 20 total  
Misc: alcohol, cotton pads, zip-lock bags, spoons, trash bags, containers for spills, spray bottles, eye-droppers, pipets, sheet protectors, office supplies

### **Festivals - Farm City Day, Earthday**

Display board for festivals  
Plastic bin & aerators for benthic "booth" at festivals

A regular meeting of the Board of Commissioners of the County of Henderson, North Carolina, was duly held on July 17, 2013 at 9:00 a.m. in the Commissioners' Meeting Room, Henderson County Historic Courthouse, 1 Historic Courthouse Square, Hendersonville, North Carolina. Chairman Charlie Messer presiding.

\* \* \*

The following members were present:

Charlie Messer, Tommy Thompson, Mike Edney, Larry Young, Grady Hawkins

The following members were absent: None

Also present: County Manager Steve Wyatt, Attorney Russ Burrell

\* \* \*

Commissioner Young moved that the following resolution (the "*Resolution*"), a copy of which was available with the Board and which was read by title:

**RESOLUTION OF THE COUNTY OF HENDERSON, NORTH CAROLINA DIRECTING THE APPLICATION TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF A HOSPITAL REVENUE REFUNDING BOND; REQUESTING LOCAL GOVERNMENT COMMISSION APPROVAL OF THE COUNTY'S HOSPITAL REVENUE REFUNDING BOND (MARGARET R. PARDEE MEMORIAL HOSPITAL PROJECT), SERIES 2013 AND CERTAIN RELATED MATTERS**

*WHEREAS*, the Board of Commissioners (the "*Board*") of the County of Henderson, North Carolina (the "*County*") desires to refund in advance of their maturities the County's Hospital Revenue Bond (Margaret R. Pardee Memorial Hospital Project), Series 2008 (the "*2008 Bond*") and the County's Hospital Revenue Bond (Margaret R. Pardee Memorial Hospital Project), Series 2010 (the "*2010 Bond*"), the proceeds of which were used by the Henderson County Hospital Corporation (the "*Corporation*") for certain previous capital improvements for the Margaret R. Pardee Memorial Hospital (the "*Hospital*"); and

*WHEREAS*, the Board is considering the issuance of not to exceed \$9,700,000 Hospital Revenue Refunding Bond, (Margaret R. Pardee Memorial Hospital Project), Series 2013 (the "*2013 Bond*") to (1) pay the cost of refunding the 2008 Bond and the 2010 Bond and (2) pay the costs of issuing the 2013 Bond; and

*WHEREAS*, the Board wishes to retain Parker Poe Adams & Bernstein LLP of Charlotte, North Carolina, as bond counsel; retain Stephens Inc., as structuring agent for the 2013 Bond; and retain Prince, Youngblood & Massagee, PLLC, as counsel to the Corporation; and

**WHEREAS**, the Board desires that the Finance Director or the County Manager of the County or the Vice President Finance/Chief Financial Officer of the Corporation (such officers being herein called the “*Authorized Officers*”) file with the Local Government Commission of North Carolina (the “*Commission*”) an application for its approval of the 2013 Bond, on a form prescribed by the Commission, and (1) request in such application that the Commission approve (A) the negotiation of the sale of the 2013 Bond to First-Citizens Bank & Trust Company (the “*Purchaser*”) through a private placement and (B) the County’s use of Parker Poe Adams & Bernstein LLP, as bond counsel for the County, Stephens Inc., as as structuring agent for the 2013 Bond; and Prince, Youngblood & Massagee, PLLC, as counsel to the Corporation and (2) state in such application such facts and to attach thereto such exhibits in regard to the 2013 Bond and to the County, the Corporation and their respective financial condition as may be required by the Commission, and to take all other action necessary to the issuance of the 2013 Bond; and

***NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF HENDERSON, NORTH CAROLINA, AS FOLLOWS:***

**Section 1.** That the 2013 Bond is to be issued by the County for the purpose of providing funds to (1) refund the 2008 Bond and the 2010 Bond in advance of their maturities, and (2) pay the costs of issuing the 2013 Bond, all as set out fully in the document attached to the County’s application to the Commission.

**Section 2.** That Parker Poe Adams & Bernstein LLP; Stephens Inc. and Prince, Youngblood & Massagee, PLLC are hereby retained and approved.

**Section 3.** That the Authorized Officers are hereby authorized, directed and designated to file an application with the Commission for its approval of the issuance of the 2013 Bond on the terms set forth in the Purchaser’s Proposal dated July 3, 2013. Any applications and communications previously undertaken with the Commission are hereby ratified, approved and affirmed.

**Section 4.** That the Board finds and determines, and asks the Commission to find and determine, from the County’s application and supporting documentation the following:

- (a) that the issuance of the 2013 Bond is necessary or expedient;
- (b) that the not to exceed stated principal amount of the 2013 Bond will be sufficient but is not excessive, when added to other moneys available to the County or Corporation, for the proposed refunding of the 2008 Bond and the 2010 Bond;
- (c) that the County’s and the Corporation’s debt management procedure and policies are excellent; and
- (d) that the 2013 Bond can be sold at a reasonable interest cost to the County.

**Section 5.** That the Authorized Officers, Chairman, Vice-Chairman and Secretary of the Board are hereby authorized to do any and all other things necessary to complete the steps necessary for the issuance of the 2013 Bond.

**Section 6.** That the Board requests that the Commission sell the 2013 Bond through in a private placement to the Purchaser on such terms as may be agreed on but at a true interest cost not to exceed 2.00%.

**Section 7.** That this Resolution is effective on the date of its adoption.



On motion of Commissioner Young, the foregoing resolution entitled **“RESOLUTION OF THE COUNTY OF HENDERSON, NORTH CAROLINA DIRECTING THE APPLICATION TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF A HOSPITAL REVENUE REFUNDING BOND; REQUESTING LOCAL GOVERNMENT COMMISSION APPROVAL OF THE COUNTY’S HOSPITAL REVENUE REFUNDING BOND (MARGARET R. PARDEE MEMORIAL HOSPITAL PROJECT), SERIES 2013 AND CERTAIN RELATED MATTERS”** was duly adopted by the following vote:

AYES: 5

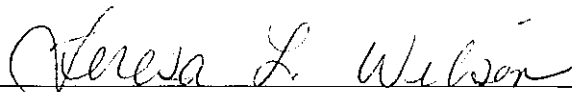
NAYS: 0

STATE OF NORTH CAROLINA            )  
  )  
COUNTY OF HENDERSON            )        SS:

I, *Teresa Wilson*, Clerk to the Board of Commissioners of the County of Henderson, North Carolina, **DO HEREBY CERTIFY** that the foregoing is a true and exact copy of a resolution entitled **“RESOLUTION OF THE COUNTY OF HENDERSON, NORTH CAROLINA DIRECTING THE APPLICATION TO THE LOCAL GOVERNMENT COMMISSION FOR APPROVAL OF A HOSPITAL REVENUE REFUNDING BOND; REQUESTING LOCAL GOVERNMENT COMMISSION APPROVAL OF THE COUNTY’S HOSPITAL REVENUE REFUNDING BOND (MARGARET R. PARDEE MEMORIAL HOSPITAL PROJECT), SERIES 2013 AND CERTAIN RELATED MATTERS”** adopted by the Board of Commissioners of the County of Henderson, North Carolina, at a meeting held on the 17<sup>th</sup> day of July, 2013.

**WITNESS** my hand and the corporate seal of the County of Henderson, North Carolina, this the 17<sup>th</sup> day of July, 2013.



  
\_\_\_\_\_  
Teresa L. Wilson  
Clerk to the Board  
County of Henderson, North Carolina

# HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595 | FAX: (828) 698-6153

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

Friday, July 05, 2013

## Re: Tax Collector's Report to Commissioners – 17 July 2013 Meeting

Please find outlined below collections information through 04 July 2013 for the 2012 bills mailed out on 14 August 2012, as well as registered motor vehicle bills. As a point of reference, we also have included collections information as of the same date last year.

### Annual Bills G01 Only:

**2012 Beginning Charge:** \$57,948,543.21  
Discoveries & Imm. Irreg.: \$310,120.10  
Releases & Refunds: (\$137,544.24)  
**Net Charge:** \$58,121,119.07  
Unpaid Taxes: \$1,196,383.41  
Amount Collected: \$56,924,735.66  
**Percentage Collected:** 97.94%

Through: 4-Jul-2013

**2011 Beginning Charge:** \$57,517,224.70  
Discoveries & Imm. Irreg.: \$117,384.90  
Releases & Refunds: (\$112,896.76)  
**Net Charge:** \$57,521,712.84  
Unpaid Taxes: \$1,243,328.41  
Amount Collected: \$56,278,384.43  
**Percentage Collected:** 97.84%

Through: 4-Jul-2012

### Motor Vehicle Bills G01 Only:

**2012 Beginning Charge:** \$4,459,975.56  
Discoveries & Imm. Irreg.: \$3,765.57  
Releases & Refunds: (\$94,185.31)  
**Net Charge:** \$4,369,555.82  
Unpaid Taxes: \$538,595.60  
Amount Collected: \$3,830,960.22  
**Percentage Collected:** 87.67%

Through: 4-Jul-2013

**2011 Beginning Charge:** \$4,176,650.95  
Discoveries & Imm. Irreg.: \$3,100.45  
Releases & Refunds: (\$102,801.06)  
**Net Charge:** \$4,076,950.34  
Unpaid Taxes: \$392,306.73  
Amount Collected: \$3,684,643.61  
**Percentage Collected:** 90.38%

Through: 4-Jul-2012

### Fire Districts All Bills:

**2012 Beginning Charge:** \$6,943,765.63  
Discoveries & Imm. Irreg.: \$47,088.48  
Releases & Refunds: (\$29,289.22)  
**Net Charge:** \$6,961,564.89  
Unpaid Taxes: \$219,724.47  
Amount Collected: \$6,741,840.42  
**Percentage Collected:** 96.84%

Through: 4-Jul-2013

**2011 Beginning Charge:** \$6,840,737.77  
Discoveries & Imm. Irreg.: \$13,375.35  
Releases & Refunds: (\$23,202.84)  
**Net Charge:** \$6,830,910.28  
Unpaid Taxes: \$199,097.86  
Amount Collected: \$6,631,812.42  
**Percentage Collected:** 97.09%

Through: 4-Jul-2012

Respectfully submitted,



Luke Small  
Collections Specialist

Stan C. Duncan  
Tax Collector

# HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite 1  
Hendersonville, North Carolina 28792  
Phone: 828-697-4808 • Fax: 828-692-9855  
www.hendersoncountync.org

CHARLES D. MESSER  
Chairman  
THOMAS H. THOMPSON  
Vice-Chairman

LARRY R. YOUNG  
J. MICHAEL EDNEY  
GRADY H. HAWKINS

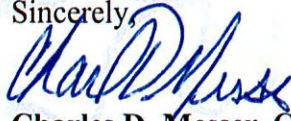
July 17, 2013

Mr. Stan Duncan, Tax Assessor  
HENDERSON COUNTY ASSESSOR'S OFFICE  
200 N. Grove Street, Suite 102  
Hendersonville, N. C. 28792

Dear Mr. Duncan:

Attached please find tax release requests in the amount of \$3,902.04, and tax refund requests in the amount of \$3,186.34 reviewed at the Henderson County Board of Commissioners' Meeting on Wednesday, July 17, 2013. All refunds and releases were approved.

Sincerely,



**Charles D. Messer, Chairman**  
Henderson County  
Board of Commissioners

CDM/tlw

enclosures

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 17, 2013  
**SUBJECT:** Pending Releases & Refunds  
**PRESENTER:** Assessor  
**ATTACHMENTS:** Pending Release/Refund Combined Report

**SUMMARY OF REQUEST:**

The attached pending releases and refunds have been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that these findings are in order. Supporting documentation is on file in the County Assessor's Office.

These pending release and refund requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Revenue Amount:
Refunds	\$ 3,186.34
Releases	\$ 3,902.04

Faithfully Submitted,



Stan C. Duncan

County Assessor

**BOARD ACTION REQUEST:** Consent Approval Requested

**Suggested Motion:** "I move the Board approve the Combined Release/Refund Report as presented."

# NCPTS Pending Release/Refund Report. Wednesday, July 03, 2013\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
BROOKS, BERNICE R	0002660364-2011-2011-0000	TRANSFER OF OWNERSHIP 2007 SYLVAN, REGISTRATION #5948DG, CONFIRMED FROM WILDLIFE, CONFIRMATION DOCUMENTS ON FILE, EFFECTIVE DATE 12/6/2010. BILL RELEASED.	(\$13,005)	1317	COUNTY	TAX	\$66.79	\$66.79	\$66.79	\$66.79
						LATE LIST FEE	\$6.68	\$6.68	\$6.68	\$6.68
						TOTAL:			\$73.47	\$73.47
						TAX	\$10.40	\$10.40	\$10.40	\$10.40
						LATE LIST FEE	\$1.04	\$1.04	\$1.04	\$1.04
TOTAL:			\$11.44	\$11.44	\$11.44					
ABSTRACT TOTAL:							\$84.91	\$84.91	\$84.91	
CAPPED, TABITHA SMITH	0002660364-2012-2012-0000	TRANSFER OF OWNERSHIP 2007 SYLVAN, REGISTRATION #5948DG, CONFIRMED FROM WILDLIFE, CONFIRMATION DOCUMENTS ON FILE, EFFECTIVE DATE 12/6/2010. BILL RELEASED.	(\$12,470)	1313	COUNTY	TAX	\$64.05	\$64.05	\$64.05	\$64.05
						LATE LIST FEE	\$6.40	\$6.40	\$6.40	\$6.40
						TOTAL:			\$70.45	\$70.45
						TAX	\$9.98	\$9.98	\$9.98	\$9.98
						LATE LIST FEE	\$1.00	\$1.00	\$1.00	\$1.00
TOTAL:			\$10.98	\$10.98	\$10.98					
ABSTRACT TOTAL:							\$81.43	\$81.43	\$81.43	
<b>OWNER TOTAL:</b>			<b>(\$25,475)</b>					<b>\$166.34</b>	<b>\$166.34</b>	<b>\$166.34</b>
CAPPED, TABITHA SMITH	0000378319-2002-2002-0000	BILL RELEASED DUE TO DETERMINATION AT DEBT SETOFF HEARING, NOTES KEPT BY LEE KING ATTACHED TO RECORD AND ON FILE.	(\$6,774)	1293	COUNTY	TAX	\$44.16	\$44.16	\$44.16	\$44.16
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$33.87	\$33.87
						TAX	\$7.51	\$7.51	\$7.51	\$7.51
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL:			\$5.76	\$5.76	\$5.76					
ABSTRACT TOTAL:							\$39.63	\$39.63	\$39.63	\$39.63
CAPPED, TABITHA SMITH	0000378320-2001-2001-0000	BILL RELEASED DUE TO DETERMINATION AT DEBT SETOFF HEARING, NOTES KEPT BY LEE KING ATTACHED TO RECORD AND ON FILE.	(\$6,774)	1292	COUNTY	TAX	\$44.16	\$44.16	\$44.16	\$44.16
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$33.87	\$33.87
						TAX	\$7.51	\$7.51	\$7.51	\$7.51
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL:			\$5.76	\$5.76	\$5.76					
ABSTRACT TOTAL:							\$39.63	\$39.63	\$39.63	\$39.63

\*Adjustments submitted for approval on or before 7/3/2013

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CAPPS, TABITHA SMITH	0000378320-2001-2001-0000	BILL RELEASED DUE TO DETERMINATION AT DEBT SETOFF HEARING, NOTES KEPT BY LEE KING ATTACHED TO RECORD AND ON FILE.	(\$6,774)	1292		TOTAL:			\$5.76	\$0.00
								ABSTRACT TOTAL:	\$39.63	\$0.00
	0000378321-2000-2000-0000	BILL RELEASED DUE TO DETERMINATION AT DEBT SETOFF HEARING, NOTES KEPT BY LEE KING ATTACHED TO RECORD AND ON FILE.	(\$6,774)	1291	COUNTY	TAX LATE LIST FEE	\$48.00 \$0.00	\$0.00 \$0.00	\$33.87 \$0.00	\$0.00 \$0.00
						TOTAL:			\$33.87	\$0.00
					GREEN RIVER FIRE	TAX LATE LIST FEE	\$6.72 \$0.00	\$0.00 \$0.00	\$4.74 \$0.00	\$0.00 \$0.00
						TOTAL:			\$4.74	\$0.00
						ABSTRACT TOTAL:			\$38.61	\$0.00
						OWNER TOTAL:			\$117.87	\$0.00
EARLEY, AUDREY	0000119722-2004-2004-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$10,500)	1342	COUNTY	TAX LATE LIST FEE	\$49.88 \$0.00	\$0.00 \$0.00	\$49.88 \$0.00	\$0.00 \$0.00
						TOTAL:			\$49.88	\$0.00
					BLUE RIDGE FIRE	TAX LATE LIST FEE	\$9.98 \$0.00	\$0.00 \$0.00	\$9.98 \$0.00	\$0.00 \$0.00
						TOTAL:			\$9.98	\$0.00
						ABSTRACT TOTAL:			\$59.86	\$0.00
	0000119722-2005-2005-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$10,500)	1343	COUNTY	TAX LATE LIST FEE	\$54.08 \$5.41	\$0.00 \$0.00	\$54.08 \$5.41	\$0.00 \$0.00
						TOTAL:			\$59.49	\$0.00
					BLUE RIDGE FIRE	TAX LATE LIST FEE	\$9.98 \$1.00	\$0.00 \$0.00	\$9.98 \$1.00	\$0.00 \$0.00
						TOTAL:			\$10.98	\$0.00
						ABSTRACT TOTAL:			\$70.47	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
EARLEY, AUDREY	0000119722-2006-2006-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$10,500)	1344	COUNTY	TAX	\$59.33	\$0.00	\$59.33	\$0.00
						LATE LIST FEE	\$5.93	\$0.00	\$5.93	\$0.00
						TOTAL:			\$65.26	\$0.00
						TAX	\$9.98	\$0.00	\$9.98	\$0.00
						LATE LIST FEE	\$1.00	\$0.00	\$1.00	\$0.00
						TOTAL:			\$10.98	\$0.00
						ABSTRACT TOTAL:			\$76.24	\$0.00
						TAX	\$51.31	\$0.00	\$51.31	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$51.31	\$0.00
0000119723-2003-2003-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$10,802)	1341	COUNTY	TAX	\$56.86	\$0.00	\$56.86	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$56.86	\$0.00	
					TAX	\$8.64	\$0.00	\$8.64	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$8.64	\$0.00	
					ABSTRACT TOTAL:			\$59.95	\$0.00	
					TAX	\$56.86	\$0.00	\$56.86	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$56.86	\$0.00	
0000119724-2002-2002-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$11,371)	1340	COUNTY	TAX	\$10.23	\$0.00	\$10.23	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$10.23	\$0.00	
					TAX	\$10.23	\$0.00	\$10.23	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$10.23	\$0.00	
					ABSTRACT TOTAL:			\$67.09	\$0.00	
					TAX	\$59.85	\$0.00	\$59.85	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$59.85	\$0.00	
0000119725-2001-2001-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$11,970)	1339	COUNTY	TAX	\$10.77	\$0.00	\$10.77	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$10.77	\$0.00	
					TAX	\$10.77	\$0.00	\$10.77	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$10.77	\$0.00	
					ABSTRACT TOTAL:			\$70.62	\$0.00	
					TAX	\$70.62	\$0.00	\$70.62	\$0.00	
					LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
					TOTAL:			\$70.62	\$0.00	



OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
EARLEY, AUDREY	0000119726-2000-2000-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$13,010)	1338	COUNTY	TAX	\$65.05	\$0.00	\$65.05	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$65.05		\$65.05	
						TAX	\$11.71	\$0.00	\$11.71	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$11.71		\$11.71	
						ABSTRACT TOTAL:			\$76.76	
						TAX	\$70.70	\$0.00	\$70.70	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$70.70		\$70.70	
EARLEY, AUDREY	0000119728-1998-1998-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$15,370)	1336	COUNTY	TAX	\$89.91	\$89.91	\$89.91	\$89.91
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$89.91		\$89.91	
						TAX	\$13.83	\$13.83	\$13.83	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$13.83		\$13.83	
						ABSTRACT TOTAL:			\$82.01	
						TAX	\$89.91	\$89.91	\$89.91	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$89.91		\$89.91	
EARLEY, AUDREY	0000119729-1997-1997-0000	RESEARCH ON DELINQUENT TAX BILLS 1997 - 2006 ON PERSONAL PROPERTY MANUFACTURED HOME. RELEASE BILLS 1997 - 2006. AUDREY EARLEY WAS PURCHASING THIS MANUFACTURED HOME IN 1992 VIA OWNER FINANCING FROM PETE IVERSON. MS. EARLY DEFAULTED ON HER PAYMENTS AND IN MARCH, 1996 A LEGAL COMPLAINT WAS FILED BY PETE IVERSON, EFFECTIVELY TERMINATING HER FUTURE INTEREST IN THE MANUFACTURED HOME.	(\$15,370)	1335	COUNTY	TAX	\$83.77	\$0.00	\$83.77	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$83.77		\$83.77	
						TAX	\$13.83	\$0.00	\$13.83	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$13.83		\$13.83	
						ABSTRACT TOTAL:			\$103.74	
						TAX	\$83.77	\$83.77	\$83.77	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
						TOTAL:	\$83.77		\$83.77	
<b>OWNER TOTAL:</b>										
									<b>\$174.36</b>	
									<b>\$764.34</b>	
									<b>\$97.60</b>	
									<b>\$123.533</b>	

\*Adjustments submitted for approval on or before 7/3/2013

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
HENDERSONVILLE LITTLE THEATRE INC	0003017707-2012-2012-0000	FULL REFUND AFTER REVIEW OF APPLICATION AND FIELD REVIEW TO THE PROPERTY BY S. DUNCAN, COUNTY ASSESSOR. REFERENCE NCGS 105-278.6	(\$530,700)	1311	COUNTY	TAX	\$2,725.68	\$2,725.68	\$2,725.68	\$2,725.68
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$2,725.68	\$2,725.68
WARD, JOSEPH H	0000659920-2004-2004-0000	BILL RELEASED, REGISTRATION TO NEW OWNER IN SOUTH CAROLINA VERIFIED EFFECTIVE 8/13/2002. SCAN OF SOUTH CAROLINA REGISTRATION DATE ON FILE.	(\$530,700)	1290	COUNTY	TAX	\$18.76	\$18.76	\$18.76	\$18.76
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$18.76	\$18.76
						TAX	\$3.75	\$3.75	\$3.75	\$3.75
					FLETCHER FIRE	LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$3.75	\$3.75
						TAX	\$19.31	\$19.31	\$19.31	\$19.31
					COUNTY	LATE LIST FEE	\$1.93	\$1.93	\$1.93	\$1.93
						TOTAL:			\$21.24	\$21.24
						TAX	\$3.56	\$3.56	\$3.56	\$3.56
					FLETCHER FIRE	LATE LIST FEE	\$0.36	\$0.36	\$0.36	\$0.36
						TOTAL:			\$3.92	\$3.92
						TAX	\$20.68	\$20.68	\$20.68	\$20.68
					COUNTY	LATE LIST FEE	\$2.07	\$2.07	\$2.07	\$2.07
						TOTAL:			\$22.75	\$22.75
						TAX	\$3.48	\$3.48	\$3.48	\$3.48
					FLETCHER FIRE	LATE LIST FEE	\$0.35	\$0.35	\$0.35	\$0.35
						TOTAL:			\$3.83	\$3.83
						TAX	\$16.08	\$16.08	\$16.08	\$16.08
					COUNTY	LATE LIST FEE	\$1.61	\$1.61	\$1.61	\$1.61

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
WARD, JOSEPH H	0000659920-2007-2007-0000	BILL RELEASED, REGISTRATION TO NEW OWNER IN SOUTH CAROLINA VERIFIED EFFECTIVE 8/13/2002. SCAN OF SOUTH CAROLINA REGISTRATION DATE ON FILE.	(\$3,480)	1286	FLETCHER FIRE	TOTAL:			\$17.69	\$17.69
						TAX	\$3.31	\$3.31	\$3.31	\$3.31
						LATE LIST FEE	\$0.33	\$0.33	\$0.33	\$0.33
						TOTAL:			\$3.64	\$3.64
						ABSTRACT TOTAL:			\$21.33	\$21.33
0000659921-2003-2003-0000	0002762138-2012-2012-0000	BILL RELEASED, REGISTRATION TO NEW OWNER IN SOUTH CAROLINA VERIFIED EFFECTIVE 8/13/2002. SCAN OF SOUTH CAROLINA REGISTRATION DATE ON FILE.	(\$4,278)	1287	COUNTY	TAX	\$20.32	\$20.32	\$20.32	\$20.32
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$20.32	\$20.32
						TAX	\$4.06	\$4.06	\$4.06	\$4.06
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
WILLIAMS, NATHAN TRENT	0002762138-2012-2012-0000	BILL RELEASED, VERIFICATION OF SALE OF WATERCRAFT EFFECTIVE 5/4/2011. COPY OF CERTIFICATE FOR TITLE ON FILE AND ATTACHED TO RECORD.	(\$19,118)	1331	COUNTY	TOTAL:			\$24.38	\$24.38
						TAX	\$7.14	\$7.14	\$7.14	\$7.14
						LATE LIST FEE	\$0.71	\$0.71	\$0.71	\$0.71
						TOTAL:			\$7.85	\$7.85
						ABSTRACT TOTAL:			\$119.96	\$119.96
GRAND TOTALS:			(\$720,538)			TOTAL:			\$7.85	\$7.85
						ABSTRACT TOTAL:			\$7.85	\$7.85
						ABSTRACT TOTAL:			\$3,902.04	\$3,902.04
						ABSTRACT TOTAL:			\$0.00	\$0.00
						ABSTRACT TOTAL:			\$3,186.34	\$3,186.34

LINE-ITEM TRANSFER REQUEST  
 HENDERSON COUNTY



Department: Register of Deeds

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
<u>115418 - 512600</u>	<u>Salaries and Wages - Temp/PT</u>	<u>\$ 46,500</u>
<u>115418 - 518000</u>	<u>FICA</u>	<u>\$ 3,500</u>
<u>115418 - 535400</u>	<u>Maint. Agree - Comp Software</u>	<u>\$ 55,000</u>
<u>115418 - 522600</u>	<u>Printing and Binding</u>	<u>\$ 14,819</u>

What expense line-item is to be decreased? Or what additional revenue is now expected?

Account	Line-Item Description	Amount
<u>114990 - 401002</u>	<u>Fund Balance Approp-ROD Restrict</u>	<u>\$ 119,819</u>

Justification: *Please provide a brief justification for this line-item transfer request.*  
 AEPF funds to pay for redaction project and software costs. Approved by the BOC 7/17/13

<u>Register of Deeds</u>	<u>7/17/13</u>
Authorized by Department Head	Date
Authorized by Budget Office	Date
Authorized by County Manager	Date



## Designation of Voting Delegate to NCACC Annual Conference

I, Charlie Messer, hereby certify that I am the duly designated voting delegate, and Tommy Thompson is the alternate designated voting delegate for Henderson County at the 106<sup>th</sup> Annual Conference of the North Carolina Association of County Commissioners to be held in Guilford County, N.C., on August 22-25, 2013.

Signed: Charlie Messer  
Title: Chairman

### Article VI, Section 2 of our Constitution provides:

“On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its county commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the board of county commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues.”

Please return this form to Sheila Sammons by: **Friday, August 9, 2013:**

NCACC  
215 N. Dawson St.  
Raleigh, NC 27603  
Fax: (919) 733-1065  
sheila.sammons@ncacc.org

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 17 July 2013

**SUBJECT:** FY 2012-2013 Tax Collection Settlement; FY 2013-2014 Tax Order For Collection

**PRESENTER:** Tax Collector

**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 2013-2014 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 2012-2013 taxes and approval of order of collection and charge for FY 2013-2014 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 2012-2013 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2013-2014 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 2014.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2014.

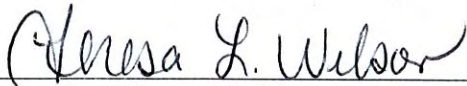
THIS the 17th day of July, 2013.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: 

Charles Messer, Chairman

Attest: (County Seal)



Teresa L. Wilson, Clerk to the Board

**Resolution Approving the Settlement with the Tax Collector for the 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 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 17th day of July, 2013.

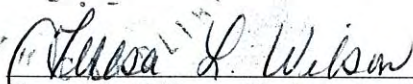
THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: 

Charles Messer, Chairman

Attest:

(County Seal)



Teresa L. Wilson, Clerk to the Board



**Resolution Adopting the Order of Collection for the 2013-2014 Tax Year**

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2013-2014 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 2012-2013 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 2013-2014 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2013 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2012-2013 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 17th day of July, 2013.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: 

Charles Messer, 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 17th day of July, 2013.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY:

*Charles Messer*

CHARLES MESSER, Chairman

ATTEST: (OFFICIAL SEAL)

*Teresa L. Wilson*

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*

17 July 2013

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

RE: Tax Collector's Settlement: FY 2012-2013

Dear Henderson County Commissioners:

Attached please find the Preliminary Report for FY 2012-2013 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 2012-2013, the Henderson County Tax Collector's Office collected 97.92% of the annual tax bills and 87.33% 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 annual collection percentage, as reported, remains above the last reported state average of 97.29%.

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

Respectfully submitted,



Stan C. Duncan  
Tax Collector

wik  
Attachment

**PRELIMINARY REPORT FOR FISCAL YEAR 2012-2013**

TO: Henderson County Board of Commissioners  
FROM: Stan C. Duncan, Tax Collector  
DATE: 17 July 2013

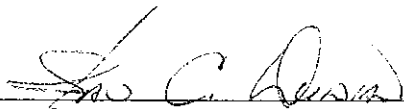
In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2012 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 2012 remain unpaid, along with the principal amount owed by each person.

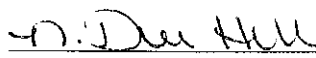
In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2012-2013" dated 17 July 2013 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2012-2013.

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

SWORN TO AND SUBSCRIBED BEFORE ME, this 3 day of July, 2013.

  
\_\_\_\_\_  
Notary Public

DTA:  
My Commission expires:

03-2016  
11 0 1

# SETTLEMENT FOR CURRENT TAXES: FY 2012-2013

## CHARGES TO THE TAX COLLECTOR:

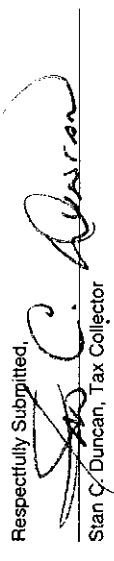
Total amount of all taxes placed in the Tax Collector's hands for collection for the year:	Tax & Penalty	Interest
G01 General County	62,722,400.59	145,825.00
<b>Total General County</b>		
<b>Fire Districts:</b>		
F15 Bat Cave	88,003.90	262.09
F01 Blue Ridge	817,393.91	2,402.96
F09 Dana	489,229.60	1,307.24
F03 Edneyville	622,035.88	2,666.14
F04 Etowah-Horse Shoe	1,038,879.29	1,803.10
F05 Fletcher	743,578.67	3,187.52
F11 Gerton	100,475.55	211.30
F06 Green River	382,358.93	1,403.29
F08 Mills River	99,289.03	271.95
F07 Mountain Home	1,243,325.69	2,300.85
F12 Raven Rock	151,036.26	337.24
F02 Valley Hill	1,215,245.17	2,309.37
F14 Valley Hill No. 2	1.52	0.00
<b>Total Fire Districts</b>	<b>6,990,853.40</b>	<b>18,463.05</b>
<b>Municipal Districts:</b>		
C01 City of Hendersonville	348,854.14	1,554.44
C02 Town of Laurel Park	78,424.36	170.57
C03 City of Saluda	747.72	0.00
C04 Town of Fletcher	209,911.09	955.97
C50 Village of Flat Rock 51	19,336.90	36.32
Village of Flat Rock 52	12,092.05	16.86
Village of Flat Rock 56	4,343.07	2.92
C60 Town of Mills River	60,687.56	245.00
<b>Total Municipal Districts</b>	<b>734,398.89</b>	<b>2,982.08</b>
<b>SUBTOTAL</b>	<b>\$70,447,652.88</b>	<b>\$167,270.13</b>


**TOTAL CHARGE TO TAX COLLECTOR**      \$70,614,923.01

**CREDITS TO THE TAX COLLECTOR:**

	Deposits	Adjustments	Releases	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>						
301 General County	60,704,376.80	143,135.02	88,396.49	145,825.00	1,231,075.74	555,416.54
<b>Total General County</b>						
<b>Fire Districts:</b>						
:15 Bat Cave	82,675.70	814.83	102.70	262.09	4,114.88	295.79
:01 Blue Ridge	775,644.02	5,775.48	1,503.01	2,402.96	22,106.85	12,364.55
:09 Dana	463,479.63	1,755.14	1,503.14	1,307.24	14,579.59	7,912.10
:03 Edneyville	587,908.16	1,961.63	2,066.11	2,666.11	20,590.17	9,509.81
:04 Etowah-Horse Shoe	1,002,658.55	1,332.15	1,330.98	1,803.10	24,974.11	8,583.50
:05 Fletcher	719,520.97	2,749.66	977.20	3,187.52	11,768.92	8,561.92
:11 Gerton	96,734.89	71.89	76.44	211.30	3,262.91	329.42
:06 Green River	363,110.38	1,469.34	420.25	1,403.29	14,467.06	2,891.90
:08 Mills River	94,536.91	40.50	325.74	271.95	3,680.73	705.15
:07 Mountain Home	1,215,735.44	535.77	2,169.96	2,300.85	13,245.52	11,639.00
:12 Raven Rock	146,172.81	55.63	155.30	337.24	3,593.83	1,058.69
:02 Valley Hill	1,189,688.16	553.16	1,527.90	2,309.37	14,522.31	8,953.64
:14 Valley Hill No. 2	1.52	0.00	0.00	0.00	0.00	0.00
<b>Total Fire Districts</b>	<b>6,737,867.14</b>	<b>17,115.18</b>	<b>12,158.73</b>	<b>18,463.05</b>	<b>150,906.88</b>	<b>72,805.47</b>
<b>Municipal Districts:</b>						
:01 City of Hendersonville	292,319.64	4,617.18	4,442.98	1,554.44	47,474.34	5,204.65
:02 Town of Laurel Park	69,642.04	2,903.75	773.92	170.57	0.00	0.00
:03 City of Saluda	747.72	0.00	0.00	0.00	0.00	0.00
:04 Town of Fletcher	177,411.55	2,420.36	2,033.92	955.97	28,045.26	1,028.58
:05 Village of Flat Rock 51	18,063.01	103.73	143.58	36.32	411.99	116.51
Village of Flat Rock 52	11,454.39	25.64	200.03	16.86	116.51	6,466.81
Village of Flat Rock 56	4,143.17	10.08	73.31	2.92	0.00	0.00
:06 Town of Mills River	53,152.40	222.38	845.97	245.00	0.00	0.00
<b>Total Municipal Districts</b>	<b>626,933.92</b>	<b>10,203.12</b>	<b>8,513.71</b>	<b>2,992.08</b>	<b>0.00</b>	<b>88,748.14</b>
<b>TOTAL</b>	<b>\$68,069,177.86</b>	<b>\$170,453.32</b>	<b>\$109,068.93</b>	<b>\$167,270.13</b>	<b>\$1,381,982.62</b>	<b>\$716,970.15</b>

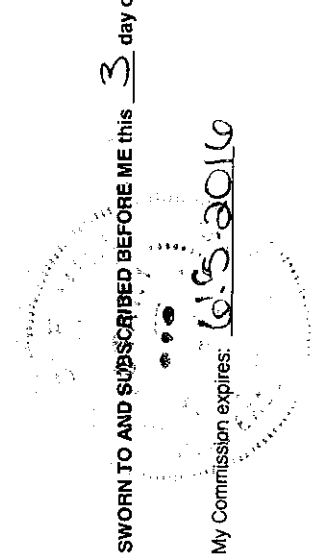
**TOTAL CREDITS TO TAX COLLECTOR: \$70,614,923.01**

Respectfully Submitted,  
  
 Stan S. Duncan, Tax Collector

  
 Notary Public

**SWORN TO AND SUBSCRIBED BEFORE ME** this 3 day of July, 2013.

My Commission expires: 6-5-2016



**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

17 July 2013

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

**RE: FY 2012-2013 Progress Report regarding Delinquent Property Tax Collections and  
Report on Efforts to Collect Delinquent Taxes**

Dear Henderson County Commissioners:

We are now in the fourteenth 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 \$20,302,846.32, in delinquent tax, including interest. Of this amount, \$1,838,354.30 was collected during FY 2012-2013. 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 98.03% 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.

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 all 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 2012-2013 our office has continued a tracking program for properties that are in pre-foreclosure. Currently, 192 parcels are in this tracking program with a potential collection of \$183,431.50 in taxes. The diligence of our staff has resulted in more taxes being collected and less property having to be foreclosed upon. We are currently looking at a tax foreclosure sale to be scheduled in early 2014.

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<sup>1</sup> NCPTS TR-401E Collection Report for period 1 July 2012 to 30 June 2013

<sup>2</sup> 2011 Tax Base figures as compiled by the Henderson County Assessor

Garnishments and Attachments pursuant to NCGS 105-368. This year (FY 2012-2013) we have issued Enforced Collection Actions totaling \$517,511.38.<sup>3</sup> Of that amount, 75.03% or \$388,315.96 were collected by way of Bank Account Attachment. Wage Attachments accounted for 20.82% or \$107,773.17 and Rent Attachments have accounted for 3.87% or \$20,021.68. Our software system allows for us to attach funds due a taxpayer from any source other than a bank account, wage, or rent payment. This category is called a Monies Attachment and accounts for 0.28% or \$1,477.57.<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 2012-2013, Henderson County collected \$153,999.62 through the use of Debt Setoff.<sup>5</sup> Property Taxes accounts for \$57,479.23 of that total. Over the last couple of years, Henderson County has expanded the use of the Debt Set Off Program to include delinquent debts owed to EMS, the Health Department, and the Finance Department just to name a few.

Payment Arrangements. We encourage taxpayers to enter into payment agreements prior to taxes becoming delinquent. During FY 2011-2012, Delinquent Tax Collections entered into 38 payment agreements totaling \$115,222.63 in tax revenue.<sup>6</sup>

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 176 tax bills amounting to \$50,583.51<sup>7</sup> that are involved in active bankruptcy cases. This is a decrease 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 2012 was slightly lower than 2011 with 7,049 cases. This marks the second year in a row that there has been a decrease in the number of bankruptcy filings since 2006 which was the first year after the Bankruptcy Abuse and Protection Act became law.

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<sup>3</sup> NCPTS Enforced Collections Activity Report for period 1 July 2012 to 30 June 2013

<sup>4</sup> NCPTS Enforced Collections Activity Report for period 1 July 2012 to 30 June 2013

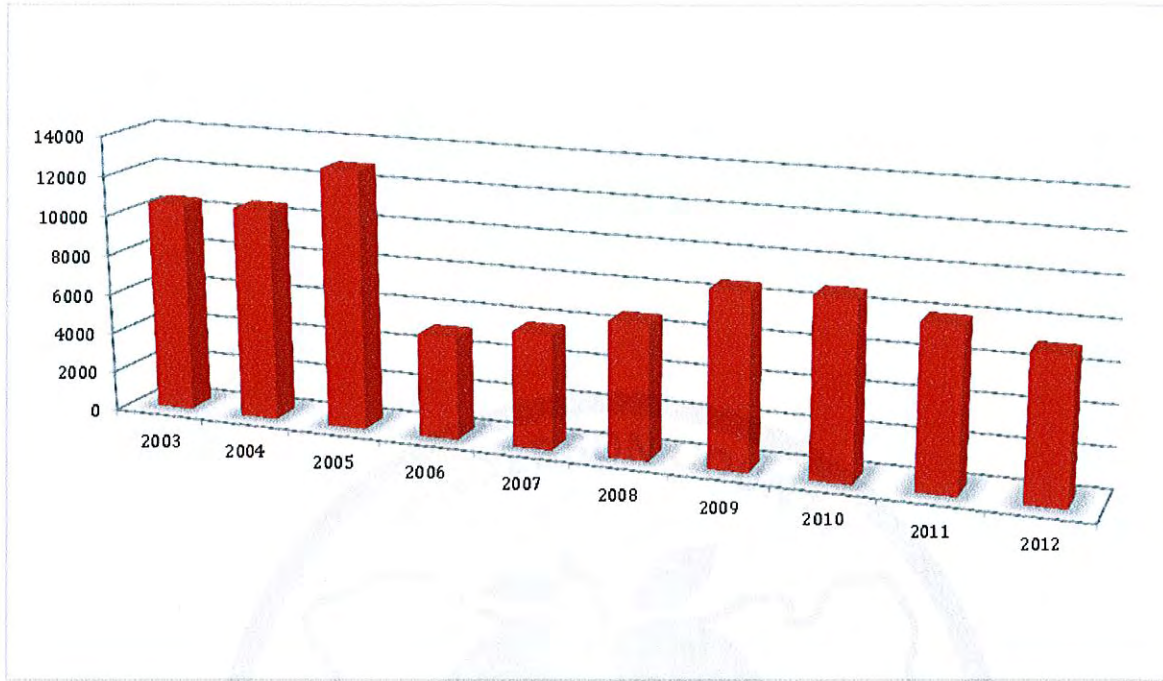
<sup>5</sup> NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2012 to 30 June 2013

<sup>6</sup> Query of NCPTS data containing Arrangement flags as prepared by the IT Department as of 1 July 2013

<sup>7</sup> Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department as of 1 July 2013



**TEN YEAR COMPARISON FOR ANNUAL BANKRUPTCY FILINGS\***

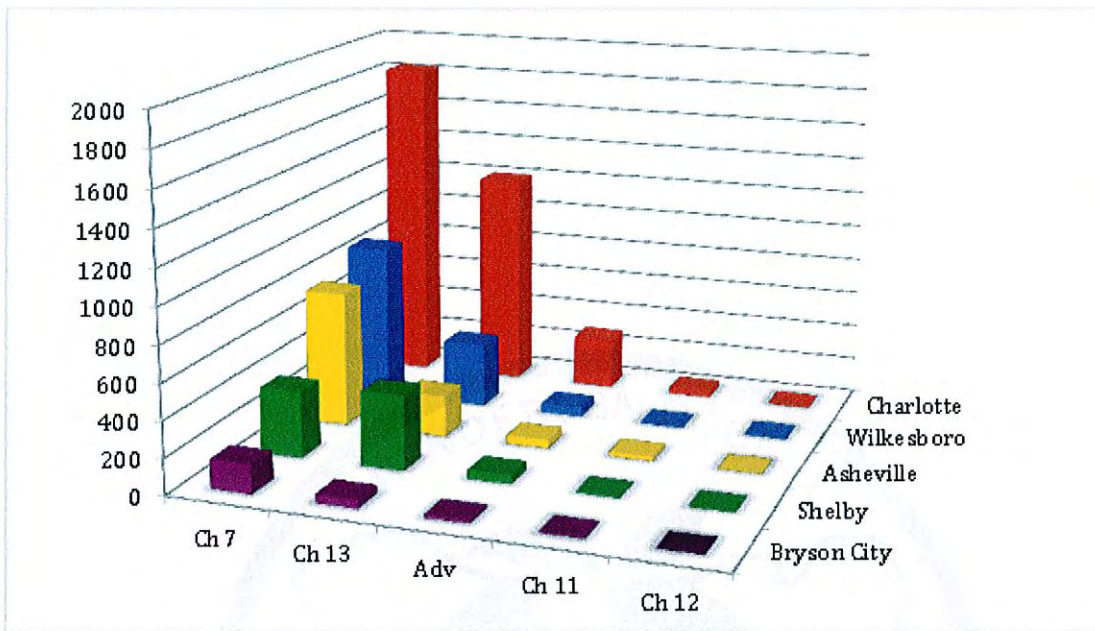


2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
10494	10585	12897	5108	5706	6684	8640	8779	7965	7049

\* Data based on actual CM/ECF calculations

The second chart demonstrates that of the 7,049 bankruptcies filed in the Western District, 1,012 were filed in the Asheville Division. The chart also shows the breakdown of the number of each type of bankruptcy that was filed during 2012.

### 2012 BANKRUPTCY FILINGS BY DIVISIONAL OFFICE



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	159	43	12	4	0
Shelby	367	413	45	4	2
Asheville	756	231	46	22	3
Wilkesboro	870	356	47	1	1
Charlotte	1824	1200	282	27	0

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 2002-2011) sum of outstanding motor vehicle tax is \$778,153.56, which represents 31.23% of the total outstanding enforceable 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 TR401-E Collection report for period 1 July 2012 to 30 June 2013

**DELINQUENT PROPERTY 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	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
2011	828,541.89	323,952.75	89,808.45	23,254.35	877,867.11	338,386.78	440,985.20	77,834.79
2010	301,147.61	11,882.82	65,319.53	3,398.12	354,677.00	14,955.51	329,357.25	57,465.67
2009	85,776.22	5,827.87	27,713.35	2,405.82	110,141.96	7,863.17	157,205.20	57,715.04
2008	23,101.71	5,924.72	8,686.34	3,228.63	28,794.98	9,101.83	158,430.10	69,830.90
2007	5,718.43	3,868.77	2,622.73	2,470.50	6,311.92	6,338.39	130,457.08	87,730.01
2006	4,944.37	3,977.20	2,843.03	2,790.34	7,022.81	4,781.47	193,652.96	93,675.45
2005	4,704.80	2,590.29	2,363.86	2,191.29	5,792.46	4,017.55	93,565.63	76,664.84
2004	2,857.84	2,196.83	3,073.89	1,823.23	5,894.20	4,017.55	58,276.91	71,580.65
2003	2,871.84	4,938.12	2,215.36	5,194.82	4,830.10	9,935.67	57,347.15	95,261.06
2002	1,908.52	4,636.49	2,043.62	6,256.79	3,910.61	10,893.28	74,303.24	84,466.78
2001/Prior	5,983.22	4,317.49	5,945.13	5,621.20	10,189.81	9,937.96	485,899.45	578,803.27
<b>TOTAL:</b>	<b>1,267,558.45</b>	<b>373,913.35</b>	<b>212,435.29</b>	<b>58,635.09</b>	<b>1,415,432.96</b>	<b>422,921.34</b>	<b>2,179,490.17</b>	<b>1,351,028.46</b>

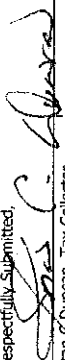

**DELINQUENT PROPERTY TAX COLLECTED FOR MUNICIPALITIES:**

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	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Hendersonville								
Laurel Park		34,138.35		4,804.75		37,947.68		184,107.53
Saluda		2,658.31		363.56		2,931.69		8,775.37
Fletcher		18,277.38		0.00		0.00		115.00
Flat Rock 51		589.01		2,048.27		19,401.22		33,372.01
Flat Rock 52		208.45		38.21		569.67		834.71
Flat Rock 56		28.73		14.50		194.34		261.75
Millis River		3,515.21		2.07		18.46		31.84
<b>TOTAL:</b>		<b>59,415.44</b>		<b>7,562.58</b>		<b>64,822.19</b>		<b>232,445.11</b>

DELINQUENT PROPERTY 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)	
	Regular	RMV	Regular	RMV	Regular	RMV
Bal Cave	2,837.86	410.64	391.76	97.77	2,583.80	3,114.68
Blue Ridge	22,152.75	8,670.57	3,263.15	1,196.77	25,091.30	42,422.97
Dana	11,019.49	5,710.63	1,964.71	739.69	11,480.72	20,733.67
Edneyville	22,618.75	6,485.15	3,110.53	830.49	21,608.25	37,612.34
Elowah/HS	13,363.25	5,510.84	1,952.43	655.92	15,247.02	34,962.77
Fletcher	13,958.39	5,256.15	1,934.32	554.27	15,350.52	41,222.51
Gerton	1,844.76	298.14	258.51	44.19	2,103.22	2,856.98
Green River	9,800.04	2,052.43	1,752.65	285.59	11,508.80	16,344.49
Mills River	3,327.95	467.88	535.86	123.15	3,773.90	9,628.80
Min Home	15,046.63	7,914.82	2,165.11	989.17	17,032.55	21,920.43
Raven Rock	2,419.93	682.64	300.25	61.31	2,720.16	4,145.95
Valley Hill	21,574.41	5,688.58	2,800.38	654.22	24,286.46	18,556.44
Valley Hill #2	1,169.50	74.89	222.95	44.38	1,376.82	1,488.35
<b>TOTAL:</b>	<b>141,133.71</b>	<b>49,223.36</b>	<b>20,652.61</b>	<b>6,276.92</b>	<b>154,163.52</b>	<b>255,310.38</b>

TOTAL DELINQUENT PROPERTY TAX COLLECTED:			
	TOTAL LEVY CREDIT		YEAR END LEVY DUE
	Regular	RMV	
General County	1,641,471.80	1,838,354.30	3,530,518.63
Municipalities	56,415.44	64,822.19	232,445.11
Fire Districts	190,357.07	208,556.20	421,554.84
<b>TOTAL:</b>	<b>1,891,244.31</b>	<b>2,111,732.69</b>	<b>4,184,518.58</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 2002 which are legally unenforceable.

Respectfully Submitted,  
  
Stan J. Duncany, Tax Collector  
**SWORN TO AND SUBSCRIBED BEFORE ME this 5 day of July, 2013.**  
  
Notary Public

My Commission expires: 10-5-2016