

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** 03 FEBRUARY 2014

**SUBJECT:** TAX COLLECTOR'S REPORT AS PER NCGS 105-369(a)

**PRESENTER:** STAN C. DUNCAN,  
COUNTY ASSESSOR & TAX COLLECTOR

**ATTACHMENTS:** YES

**SUMMARY OF REQUEST:**

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

**BOARD ACTION REQUESTED:**

No action required, for information only.

**SUGGESTED MOTION:**

No action required, for information only.

# Office of the Henderson County Tax Collector

200 North Grove Street Suite 66

Hendersonville, NC 28792-5027

Phone: 828/697-5595

Fax: 828/698-6153

www.hendersoncountync.org/tc/

Stan C. Duncan  
County Assessor & Tax Collector

Sandy Allison  
Administrative Assistant II

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

28 January 2014

RE: Tax Collector's Report to Commissioners: 03 February 2014 Meeting  
Report of Unpaid Taxes that are Liens on Real Property as required by N.C.G.S. 105-369(a)

Dear Henderson County Commissioners:

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

## Annual Bills (not Including Motor Vehicle)

**2013 Beginning Charge:** \$58,588,391.50  
Discoveries & Imm. Irreg.: \$278,842.69  
Releases & Refunds: (\$214,914.41)  
**Net Charge:** \$58,652,319.78  
Unpaid Taxes: \$3,526,205.42  
Amount Collected: \$55,126,114.36  
**Percentage Collected:** 93.99%

Through: 27-Jan-2014

**2012 Beginning Charge:** \$57,948,128.22  
Discoveries & Imm. Irreg.: \$302,572.20  
Releases & Refunds: (\$104,391.21)  
**Net Charge:** \$58,146,309.21  
Unpaid Taxes: \$3,897,234.05  
Amount Collected: \$54,249,075.16  
**Percentage Collected:** 93.30%

Through: 27-Jan-2013

## Advertisement of Tax Liens:

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

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

It is my recommendation to the Board of Commissioners that unpaid tax liens be advertised once on 23 April 2014 (the fourth Wednesday in April or the week thereof). The reason for my recommendation is two-fold; (1), to give taxpayers additional time to satisfy this tax obligation without incurring the advertising fee, and (2), to ensure the local print media have ample time to prepare the printed advertisement.

Respectfully submitted,



Stan C. Duncan  
Henderson County Tax Collector  
cc: wlk

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

RE: Tax Collector's Report to Commissioners: 03 February 2014 Meeting  
Update on Delinquent Tax Collections for FY2013-2014

Dear Henderson County Commissioners:

The Office of the Tax Collector continuously submits new debts to the clearinghouse as part of the Debt Set Off Program. We now have over \$2,199,609.16 in delinquent debts (EMS, Tax, Sewer, and other debts owed to Henderson County) to be collected at the clearinghouse. The tax portion of these debts totals \$872,899.64. This will allow us to receive monies if a taxpayer is due a refund on his/her state income tax or lottery winnings by attaching our tax lien to the refund/lottery winnings. Debt setoff collections since 01 July 2013 total \$7,368.18 with a tax amount of \$2,607.27.

As of 27 January 2014 our staff has served the following delinquent collection attachments/garnishments:

- 64 Bank Attachments served resulting in the collection of \$49,438.68.  
Currently there are 23 Bank Attachments in process for a potential collection of \$59,396.87.
- 155 new Wage Garnishments have been initiated for a potential collection of \$66,232.54.  
New and existing Wage Garnishments have resulted in the collection of \$92,001.99 this fiscal year.
- One (1) Rent Attachment served resulting in the collection of \$2,014.22.
- Our pre-foreclosure program has collected \$74,145.24 from 69 parcels this fiscal year.  
There are 50 parcels in pre-foreclosure representing \$73,722.63 in potential collections.

Overall since 01 July 2013 we have collected \$1,157,219.17 in delinquent taxes for this fiscal year, this reflects 61.55% of the budgeted goal of \$1,880,000.

Respectfully submitted,



William Lee King  
Delinquent Tax Collector

Stan C. Duncan  
Henderson County Tax Collector