

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 2 February 2015

SUBJECT: Tax Collector's Report as per NCGS 105-369(a)

PRESENTER: Stan C. Duncan
County Assessor & Tax Collector

ATTACHMENT(S): 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.

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/ca/

Stan C. Duncan
County Assessor & Tax Collector

Lisa Obermiller
Administrative Assistant II

22 January 2015

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

RE: Tax Collector's Report to Commissioners: 02 February 2015 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)

2014 Beginning Charge: \$59,733,153.63
Discoveries & Imm. Irreg.: \$167,535.98
Releases & Refunds: (\$333,186.38)
Net Charge: \$59,567,503.23
Unpaid Taxes: \$3,539,636.09
Amount Collected: \$56,027,867.14
Percentage Collected: 94.06%

Through: 21-Jan-2014

2013 Beginning Charge: \$58,588,164.92
Discoveries & Imm. Irreg.: \$278,842.69
Releases & Refunds: (\$214,911.36)
Net Charge: \$58,652,096.25
Unpaid Taxes: \$3,656,904.80
Amount Collected: \$54,995,191.45
Percentage Collected: 93.77%

Through: 21-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 19 March 2015 (the third Wednesday in March 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 Assessor & Tax Collector

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RE: Tax Collector's Report to Commissioners: 02 February 2015 Meeting
Update on Delinquent Tax Collections for FY2014-2015

Dear Henderson County Commissioners:

The purpose of this letter is to communicate to you the status of delinquent tax collections for the fiscal year 2014-2015. 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 \$3,291,243.99 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 \$857,327.00. 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 2014 total \$13,347.23 with a tax amount of \$3,337.13.

We continue to set up partial payment schedules for those taxpayers who have difficulties and hardships paying their taxes. We also monitor and maintain these partial payment arrangements to ensure taxpayers are making their payments as specified in their payment schedule.

As of 22 January 2015 our staff has served the following delinquent collection attachments/garnishments:

- 96 Bank Attachments served resulting in the collection of \$33,942.39.
- 132 Wage Garnishments served and have resulted in the collection of \$56,535.32 this fiscal year.
- 86 Wage Garnishments were initiated for a potential collection of \$35,937.94.
- Two (2) Rent Attachments served resulting in the collection of \$26,369.67.
- Our pre-foreclosure program has collected \$200,998.41 from 158 parcels this fiscal year.
- There are 149 parcels in pre-foreclosure representing \$126,098.59 still in potential collections.

Overall since 01 July 2014 we have collected \$1,182,668.75 in delinquent taxes for this fiscal year, this reflects 61.60% of the budgeted goal of \$1,920,000.

Respectfully submitted,



Phyllis Henderson
Henderson County Deputy Tax Collector

Stan C. Duncan
Henderson County Assessor & Tax Collector