

**REQUEST FOR BOARD ACTION**  
**HENDERSON COUNTY**  
**BOARD OF COMMISSIONERS**

**MEETING DATE:** 01 February 2016

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

**PRESENTER:** Darlene Burgess  
Interim 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

Darlene Burgess  
Interim County Assessor & Tax Collector

www.hendersoncountync.org/ca/

Lisa Obermiller  
Administrative Assistant II

21 January 2016

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

RE: Tax Collector's Report to Commissioners: 01 February 2016 Meeting  
Report of Unpaid Taxes that are Liens on Real Property as required by N.C.G.S. 105-369(a)

Dear Henderson County Commissioners:

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

## Annual Bills (not Including Motor Vehicle)

|                               |                        |                               |                        |
|-------------------------------|------------------------|-------------------------------|------------------------|
| <b>2015 Beginning Charge:</b> | <b>\$62,793,546.73</b> | <b>2014 Beginning Charge:</b> | <b>\$59,733,153.63</b> |
| Discoveries & Imm. Irreg.:    | \$210,670.65           | Discoveries & Imm. Irreg.:    | \$167,535.98           |
| Releases & Refunds:           | (\$357,078.55)         | Releases & Refunds:           | (\$333,185.75)         |
| <b>Net Charge:</b>            | <b>\$62,647,138.83</b> | <b>Net Charge:</b>            | <b>\$59,567,503.86</b> |
| Unpaid Taxes:                 | \$3,668,115.47         | Unpaid Taxes:                 | \$3,604,263.54         |
| Amount Collected:             | \$58,979,023.36        | Amount Collected:             | \$55,963,240.32        |
| <b>Percentage Collected:</b>  | <b>94.14%</b>          | <b>Percentage Collected:</b>  | <b>93.95%</b>          |
| Through: 20-Jan-2016          |                        | Through: 20-Jan-2015          |                        |

## 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,



Darlene Burgess  
Interim County Assessor & Tax Collector

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1 Historic Courthouse Square  
Hendersonville, NC 28792

RE: Tax Collector's Report to Commissioners: 01 February 2016 Meeting  
Update on Delinquent Tax Collections for FY2015-2016

Dear Henderson County Commissioners:

The purpose of this letter is to communicate to you the status of delinquent tax collections for the fiscal year 2015-2016. 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 \$3,966,267.95 in delinquent debts (EMS, Tax, Sewer, and other debts owed to Henderson County) to be collected at the clearinghouse. The tax portion of these debts totals \$1,171,450.69. 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 2015 total \$14,141.05 with a tax amount of \$5,006.20.

We continue to set up partial payment arrangements 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.

Since July 1, 2015, the tax collections staff has created numerous enforced collection actions in an effort to collect delinquent taxes and has faithfully collected on existing actions.

- Bank Attachments: 60 new actions created, \$90,003.26 collected.
- Wage Garnishments: 569 new actions created, \$203,346.44 collected.
- Rent Attachments: 5 new actions created, \$32,278.38 collected.
- Pre-foreclosure: 147 new actions created, \$209,369.44 collected.
- Monies (Unclaimed Cash): 50 new actions created, \$3,884.96 collected.

Overall since 01 July 2015 we have collected \$926,049.63 in delinquent taxes. This reflects 51.88% of the budgeted goal of \$1,785,000.

Respectfully submitted,



Luke Small  
Deputy Tax Collector

Darlene Burgess  
Interim County Assessor & Tax Collector