

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 5 February 2018

**SUBJECT:** Tax Collector's Report  
Order Advertising Taxes

**PRESENTER:** Darlene Burgess  
Charles Russell Burrell

**ATTACHMENT(S):** Proposed Order allowing advertisement of liens

#### SUMMARY OF REQUEST:

The February Tax Collector's report (required by N.C. Gen. Stat. §105-369(a)) is presented for the Board's information. Among the data presented is the amount of delinquencies for the 2017 tax year.

The Board is required each February to order the publication of the tax lien notification for tax year 2017 to delinquent tax payers by N.C. Gen. Stat. §105-369(a).

County staff will be present and prepared if requested to give further information on this matter.

#### BOARD ACTION REQUESTED:

Adoption of the Order advertising tax liens.

If the Board is so inclined, the following motion is suggested:

***I move that the Board enter the proposed Order directing the Tax Collector to advertise the delinquent real property tax liens for 2017. I further direct the Tax Collector to publish such advertisement pursuant to the General Statutes.***



# HENDERSON COUNTY TAX COLLECTOR

200 North Grove Street, Suite 66  
Hendersonville, NC 28792  
Phone: 828-697-5595  
Fax: 828-698-6153  
[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

Darlene Burgess  
Tax Administrator

Kevin Hensley  
Assistant County Assessor

Luke Small  
Deputy Tax Collector

January 29, 2018

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

RE: Tax Collector's Report to the Board of Commissioners  
Report of Unpaid Taxes that are liens on Real Property per NCGS 105-369  
Meeting Date: February 5, 2018

Dear Commissioners:

In accordance with NCGS 105-369, the Tax Collector must report to the Board the total amount of unpaid tax for the current fiscal year that are liens on real property. Upon receipt of this report, the Board is directed by statute to order the advertisement of such liens. As instructed by NCGS 105-369, advertisement of tax liens need only be published one time between March 1, 2018 and June 30, 2018 in a single newspaper having general circulation with the County.

### 2017 ANNUAL TAX BILLING & COLLECTIONS SUMMARY AS OF JANUARY 26, 2018

<b>2017 Beginning Charge</b>	<b>\$ 71,437,751.25</b>		<b>2016 Beginning Charge</b>	<b>\$ 69,946,881.18</b>
Discoveries & IR	\$ 556,804.07		Discoveries & IR	\$ 780,676.09
<b>Releases &amp; Refunds</b>	<b>\$ (572,067.14)</b>		<b>Releases &amp; Refunds</b>	<b>\$ (636,777.29)</b>
<b>Net Charge</b>	<b>\$ 71,422,488.18</b>		<b>Net Charge</b>	<b>\$ 70,090,779.98</b>
Amount Collected	\$ 68,118,727.21		Amount Collected	\$ 66,102,133.40
Unpaid Taxes	\$ 3,303,760.97		Unpaid Taxes	\$ 3,988,646.58
<b>Percentage Collected</b>	<b>95.37%</b>		<b>Percentage Collected</b>	<b>94.31%</b>
<i>Through January 26, 2018</i>			<i>Through January 25, 2017</i>	

It is my recommendation that the tax liens for 2017 be advertised once on March 14, 21 or 28, 2018. Final date selection will be based on staff's timely preparation to meet print deadlines in accordance with Henderson County's legal advertising agreement with the Times-News.

Very truly yours,

Darlene Burgess  
Tax Administrator



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January 29, 2018

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

RE: Tax Collector's Report to the Board of Commissioners  
Progress Report on Delinquent Tax Collections as of January 26, 2018  
Meeting Date: February 5, 2018

Dear Commissioners:

Each year, as part of the Board's annual Order of Collection, the Tax Collector is authorized, empowered and commanded to collect the annual taxes as well as continue collection efforts on prior-years' unpaid taxes. Henderson County continues to see high collection rates through fair and equitable tax collection.

Fiscal Year 2017-2018 has yielded \$834,702 in delinquent tax revenue to date. This revenue reflects 59.41% of our budgeted goal of \$1,405,000 specific to prior-year tax collections. While each enforced collection action initiated is not always successful, our staff tirelessly works through all available remedies to collect delinquent tax.

Since July 1, 2017, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2017-2018	Potential Collection FY2017-2018	# Cases Started in FY2016-2017	Potential Collection FY2016-2017
Bank Attachments	72	\$ 195,680	128	\$ 150,557
Wage Garnishments	331	\$ 208,083	724	\$ 244,035
Rent Attachments	2	\$ 28,824	1	\$ 2,508
Monies Attachment	60	\$ 590,147	152	\$ 59,592
Debt Setoff	3,278	\$ 710,099	5,085	\$ 817,451
Payment Arrangements	138	\$ 198,988	145	\$ 271,008
Foreclosure Actions	543	\$ 287,100	112	\$ 160,759
<b>TOTAL</b>	<b>4,424</b>	<b>\$ 2,218,922</b>	<b>6,347</b>	<b>\$ 1,705,909</b>

Collection enforcement methods continue to contribute to our goal of keeping collections fair and equitable while also providing additional revenue to the County's annual budget. During the past several years, property tax has been collected sooner, leading to a reduction in the amount of delinquent tax outstanding at the beginning of each fiscal year. In addition to our Collections' staff dedication to enforcing the payment of tax, we believe the current method of collecting tax on motor vehicles and increased annual collections have been beneficial in elevating our collection percentage.

Thank you for the support you have given Henderson County's Tax Department. If you have questions or need additional information, please feel free to contact me.

Very truly yours,

Darlene Burgess  
Tax Administrator

STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY  
BOARD OF COMMISSIONERS

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**IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS**

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**ORDER**

Having received the report of the Henderson County Tax Collector dated February 5, 2018, which report indicates that there exist unpaid taxes for Tax Year 2017 of \$3,303,760.97, it appears to the Board of Commissioners of Henderson County and the Board so finds that it is appropriate and necessary to advertise, pursuant to N.C. Gen. Stat. §105-369, Tax Liens on Real Property for Failure to Pay Taxes.

WHEREFORE, IT IS ORDERED that the Henderson County Tax Collector proceed to advertise the tax liens pursuant to N.C. Gen. Stat. §105-369.

Unanimously adopted, this 5<sup>th</sup> day of February 2018.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
J. MICHAEL EDNEY, Chairman

Attest:

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TERESA L. WILSON, Secretary to the Board

