

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 3 February 2025

SUBJECT: Tax Collector's Report
Order Advertising Taxes

PRESENTER: Harry Rising
Charles Russell Burrell

ATTACHMENT(S): Proposed Order allowing advertisement of liens

SUMMARY OF REQUEST:

The February 2025 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 2024 tax year.

N.C. Gen. Stat. §105-369(a) requires the Board to order each February the publication of the tax lien notification to delinquent taxpayers for previous tax year.

In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

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 2024. 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
www.hendersoncountync.gov/tax
taxdept@hendersoncountync.gov

Harry Rising
Tax Administrator
Kevin Hensley
Assistant County Assessor
Luke Small
Deputy Tax Collector

February 3, 2025

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

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 3, 2025)
Report of Unpaid Taxes That Are Liens on Real Property, Per NCGS 105-369

Dear Henderson County Commissioners:

In accordance with NCGS 105-369, the tax collector must report to the board the total amount of unpaid taxes 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 March 1 through June 30 in a single newspaper of general circulation.

2024 Annual Tax Billing & Collections Summary as of January 24, 2025

2024 Beginning Charge:	\$101,664,856.55	2023 Beginning Charge:	\$99,211,072.13
Discoveries & Imm. Irreg.:	\$103,778.02	Discoveries & Imm.	\$210,289.80
Releases & Refunds:	(\$70,344.86)	Releases & Refunds:	(\$272,902.59)
Net Charge:	\$101,698,289.71	Net Charge:	\$99,148,459.34
Unpaid Taxes:	\$4,509,591.61	Unpaid Taxes:	\$3,984,220.37
Amount Collected:	\$97,188,698.10	Amount Collected:	\$95,164,238.97
Percentage Collected:	95.57%	Percentage Collected:	95.98%

It is my recommendation that tax year 2024 tax liens be advertised once on March 12th or 19th, 2025. 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 *Hendersonville Lightning*.

Respectfully submitted,

Harry Rising
Tax Administrator

Luke Small
Deputy Tax Collector



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Hendersonville, NC 28792

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 3, 2025)
Progress Report on Delinquent Tax Collection Actions for FY2024-2025

Dear Commissioners:

Each year as part of the 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 2024-2025 has yielded \$587,256.00 in revenue to date. This revenue reflects 56.40% of the budgeted goal of \$1,041,250 specific to prior-year tax collection efforts. 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, 2024, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2024-2025	Potential Collection FY2024-2025	# Cases Started in FY2023-2024	Potential Collection FY2023-2024
Bank Attachments	44	\$ 26,138	103	\$ 166,945
Wage Garnishments	17	\$ 11,085	145	\$ 103,340
Rent Attachments	1	\$ 3,877	1	\$ 12,921
Monies Attachment	7	\$ 4,167	122	\$ 109,620
Debt Setoff	70	\$ 22,469	174	\$ 70,773
Payment Arrangements	116	\$ 440,878	119	\$ 378,982
Foreclosure Actions	35	\$ 99,515	30	\$ 47,873
Total	290	\$ 608,129	694	\$ 890,454



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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.

Harry Rising
Tax Administrator

Luke Small
Deputy Tax Collector

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY
BOARD OF COMMISSIONERS

BOARD ENACTMENT 2025-_____

IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS

ORDER

Having received the report of the Henderson County Tax Collector dated February 3, 2025, which report indicates that there exist unpaid taxes for Tax Year 2024 of \$4,509,591.61, 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, the 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 3rd day of February 2025.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
WILLIAM LAPSLEY, Chair

Attest:

DENISA LAUFFER, Secretary to the Board

