

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 02 August 2010

SUBJECT: FY 2009-2010 Tax Collection Settlement; FY 2010-2011 Tax Order For Collection

ATTACHMENT(S): Proposed Order and Resolution

SUMMARY OF REQUEST:

It is time once again for the delivery of the tax receipts to the Henderson County Tax Collector (all references to the Tax Collector on this document and all subsequent attachments are to Tax Collector Stan Duncan); however before they can be delivered, the following must occur (pursuant to N.C.G.S. 105-352):

- (a) **PREPAYMENTS.** The Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited.
- (b) **SETTLEMENT.** The Tax collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the past year.
- (c) **BOND.** The Board of Commissioners must approve the bond to be issued for the Tax Collector and Deputy Tax Collector for Delinquent Taxes.
- (d) **ORDER OF COLLECTION.** An Order of Collection must be adopted at today's meeting, which will charge the Tax Collector with the collection of FY 2011 taxes, plus all outstanding delinquent taxes.

The tax collector will be available to present further information on this matter.

BOARD ACTION REQUESTED:

Approval of tax collector's settlement for FY 2010 taxes and approval of order of collection and charge for FY 2011 taxes.

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

I move that the Board approve the tax collector's settlement for Fiscal Year 2010 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2011 taxes.

Resolution Setting the Bond Amounts for the Tax Collector and Deputy Tax Collector

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts are delivered to the Tax Collector for collection, the Board of Commissioners must approve a bond amount for the Tax Collector and Deputy Tax Collector; and

WHEREAS, the Board of Commissioners is desirous of complying with N.C.G.S. 105-352;

NOW THEREFORE IT BE RESOLVED AS FOLLOWS:

1. The Bond amount for the Tax Collector shall be set at \$1,000,000 through August of 2011.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2011.

THIS the 2nd day of August, 2010.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____

William Moyer, Chairman

Attest: (County Seal)

Teresa L. Wilson, Clerk to the Board

Resolution Approving the Settlement with the Tax Collector for the 2009-2010 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that settlement be made with the Tax Collector for the taxes charged to the Tax Collector in the previous tax year prior to delivery of the tax receipts to the Tax Collector for the current tax year, said settlement being conducted in accordance with N.C.G.S. 105-373; and

WHEREAS, N.C.G.S 105-373 requires that settlement be made for both taxes charged to the Tax Collector in the previous tax year, and for all delinquent taxes charged to the Tax Collector, there being a specified format for current tax year settlements, but not delinquent taxes; and

WHEREAS, the Henderson County Board Commissioners has received a proposed settlement for the 2009-2010 tax year taxes, and all delinquent taxes charged to the Tax Collector for prior tax years;

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The Settlement for the 2009-2010 taxes charged to the Tax Collector is hereby approved. The Board finds:
 - a. All prepayments received by the Tax Collector were properly deposited;
 - b. The settlement is in proper form;
 - c. A diligent effort was made to collect from the person who were legally obligated to pay their taxes for the 2009-2010 fiscal year; and
 - d. Those persons identified in the report of insolvents submitted by the Tax Collector are found to be insolvents. The insolvents list shall be entered into the minutes and credited to the Tax Collector as part of this settlement.
2. The Settlement for the delinquent taxes charged to the tax collector for the previous fiscal years is hereby approved. The Board finds that the settlement for the delinquent taxes is in an appropriate form.

THIS the 2nd day of August, 2010.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Moyer, Chairman

Attest: (County Seal)

Teresa L. Wilson, Clerk to the Board

Resolution Adopting the Order of Collection for the 2010-2011 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2010-2011 Tax Year may be delivered to the Tax Collector for collection the following must occur: (1) the Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited; (2) the Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the 2009-2010 tax year; and (3) the Board of Commissioners must approve the bonds proposed for the Tax Collector (and the Deputy Tax Collector) for collection of all taxes charged for the 2010-2011 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2010 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2009-2010 tax year, including the delinquent taxes; and

WHEREAS, The Board of Commissioners has approved the bonds proposed for the Tax Collector and the Deputy Tax Collector;

NOW THEREFORE BE IT RESOLVED that the order of collection attached hereto is hereby adopted.

THIS the 2nd day of August, 2010.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
William Moyer, Chairman

Attest: (County Seal)

Teresa L. Wilson, Clerk to the Board

STATE OF NORTH CAROLINA

ORDER OF COLLECTION

COUNTY OF HENDERSON

TO THE TAX COLLECTOR OF HENDERSON COUNTY:

You are hereby authorized, empowered, and commanded to collect the taxes, including current, insolvent and delinquent, set forth in the tax records filed in the Office of the Assessor for Henderson County and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Henderson, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

WITNESS my hand and official seal, this 2nd day of August, 2010.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____

WILLIAM L. MOYER, Chairman

ATTEST: (OFFICIAL SEAL) _____

Teresa L. Wilson, Clerk to the Board

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PH: (828) 697-5595

FAX: (828) 697-4652

*Stan C. Duncan
Tax Collector*

02 August 2010

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

RE: Tax Collector's Settlement: FY 2009-2010

Dear Henderson County Commissioners:

Attached please find the Preliminary Report for FY 2009-2010 along with the Settlement for Current-Year taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY 2009-2010, the Henderson County Tax Collector's Office collected 97.47% of the annual tax bills and 89.49% of the motor vehicle tax bills. The collections percentage for motor vehicle bills this year is a record for the office.

I would like to take the opportunity to thank the staff for their hard work and dedication toward these accomplishments. The actual collection percentages, as reported, remain well above the last reported state average of 97.05%.

Thank you for the opportunity to be of service to you.

Respectfully submitted,



Stan C. Duncan
Tax Collector

:wlk
Attachment

PRELIMINARY REPORT FOR FISCAL YEAR 2009-2010

TO: Henderson County Board of Commissioners
FROM: Stan C. Duncan, Tax Collector
DATE: 02 August 2010

In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2009 remain unpaid, along with the principal amount owed by each person; and (2) a list of the persons not owning real property whose personal property taxes for 2009 remain unpaid, along with the principal amount owed by each person.

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2009-2010" dated 02 August 2010 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2009-2010.

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,

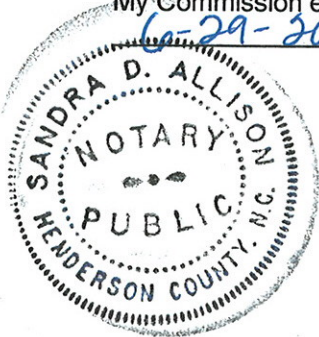

Stan C. Duncan, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME, this 2nd day of August, 2010.


Notary Public

My Commission expires:

6-29-2012



as of 30 June 2010

SETTLEMENT FOR CURRENT TAXES: FY 2009-2010

CHARGES TO THE TAX COLLECTOR:

Total amount of all taxes placed in the Tax Collector's hands for collection for the year:		Tax & Penalty	Interest
G01 General County		60,853,258.51	145,707.45
Total General County			
<u>Fire Districts:</u>			
F15 Bat Cave	85,244.31	255.26	
F01 Blue Ridge	752,194.75	1,982.39	
F09 Dana	486,149.18	1,385.09	
F03 Edneyville	566,159.60	1,932.73	
F04 Etowah-Horse Shoe	954,475.24	2,172.13	
F05 Fletcher	719,238.94	1,644.69	
F11 Getton	100,641.70	219.08	
F06 Green River	318,230.07	987.03	
F08 Mills River	96,655.45	370.52	
F07 Mountain Home	1,220,370.18	2,804.04	
F12 Raven Rock	143,905.88	346.31	
F02 Valley Hill	1,005,200.57	1,913.32	
F14 Valley Hill No. 2	136,535.36	459.47	
Total Fire Districts	6,585,001.23	16,472.06	
<u>Municipal Districts:</u>			
C01 City of Hendersonville	307,766.12	1,410.11	
C02 Town of Laurel Park	53,240.75	132.23	
C03 City of Saluda	552.78	0.00	
C04 Town of Fletcher	158,120.11	693.20	
C50 Village of Flat Rock 51	16,810.96	36.75	
Village of Flat Rock 52	10,560.29	13.99	
Village of Flat Rock 56	3,407.76	3.47	
C60 Town of Mills River	47,266.98	188.55	
Total Municipal Districts	597,725.75	2,478.30	
SUBTOTAL	\$68,035,985.49	\$164,657.81	

TOTAL CHARGE TO TAX COLLECTOR \$68,200,643.30

CREDITS TO THE TAX COLLECTOR:

All sums deposited by the Tax Collector to the credit of the Taxing Unit:

G01 General County
Total General County

Fire Districts:

F15 Bat Cave
F01 Blue Ridge
F09 Dana
F03 Edneyville
F04 Etowah-Horse Shoe
F05 Fletcher
F11 Gerton
F06 Green River
F08 Mills River
F07 Mountain Home
F12 Raven Rock
F02 Valley Hill
F14 Valley Hill No. 2

Total Fire Districts

Municipal Districts:

C01 City of Hendersonville
C02 Town of Laurel Park
C03 City of Saluda
C04 Town of Fletcher
C50 Village of Flat Rock 51
Village of Flat Rock 52
Village of Flat Rock 56
C60 Town of Mills River
Total Municipal Districts
TOTAL

TOTAL CREDITS TO TAX COLLECTOR:

\$68,200,643.30

Deposits
Rebates
Writeoffs
Interest
Outstanding Tax / Liens against Real Property
Outstanding Tax / Liens against Personal Property

58,726,604.09	246,262.74	37,336.98	145,707.45	1,441,251.38	401,803.32
81,129.00	339.41	65.00	255.26	3,710.90	0.00
716,439.44	6,618.70	863.94	1,982.39	28,272.67	0.00
463,663.02	2,801.09	561.90	1,385.09	19,123.17	0.00
542,477.10	1,667.46	718.25	1,932.73	21,296.79	0.00
919,672.29	1,853.55	580.73	2,172.13	32,368.67	0.00
686,763.55	2,393.76	465.70	1,644.69	29,615.93	0.00
95,744.37	46.08	45.68	219.08	4,805.57	0.00
305,889.30	328.53	232.71	987.03	11,779.53	0.00
93,717.29	565.09	81.17	370.52	2,291.90	0.00
1,191,128.37	2,883.88	853.72	2,804.04	25,504.21	0.00
139,664.83	60.21	84.37	346.31	4,096.47	0.00
984,747.56	1,148.41	568.58	1,913.32	18,736.02	0.00
132,178.14	129.35	100.06	459.47	4,127.81	0.00
6,353,214.26	20,835.52	5,221.81	16,472.06	205,729.64	0.00
263,983.72	8,448.64	766.16	1,410.11	34,567.60	0.00
49,747.66	1,083.87	99.17	132.23	2,310.05	0.00
552.78	0.00	0.00	0.00	0.00	0.00
139,148.48	2,932.05	417.07	693.20	15,622.51	0.00
16,005.56	268.19	70.85	36.75	466.36	0.00
10,090.82	182.45	37.09	13.99	249.93	0.00
3,329.84	28.98	4.59	3.47	44.35	0.00
42,183.53	775.14	393.54	188.55	3,914.77	0.00
525,042.39	13,719.32	1,788.47	2,478.30	57,175.57	0.00
\$65,604,860.74	\$280,817.58	\$44,347.26	\$164,657.81	\$1,646,981.02	\$458,978.89

Respectfully Submitted,

Stan C. Duncan, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this 2nd day of August, 2010.

My Commission Expires: 6-29-2012

Notary Public



HENDERSON COUNTY TAX DEPARTMENT
Collector's Office
200 North Grove Street
Suite 66
Hendersonville, NC 28792

Stan C. Duncan
County Assessor & Tax Collector

Phone: 828/697-5595
Fax: 828/698-6153
www.hendersoncountync.org/tc/

Sandy Allison
Administrative Assistant II

02 August 2010

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

**RE: FY 2009-2010 Progress Report regarding Delinquent Property Tax Collections and
Report on Efforts to Collect Delinquent Taxes**

Dear Henderson County Commissioners:

We are now in the eleventh year of the delinquent tax collection project and would like to take this opportunity to report our progress.

Since the inception of the project in October of 1999, we have collected \$14,762,932.58, in delinquent tax, including interest. Of this amount, \$1,663,147.25 was collected during FY 2009-2010. At the close of this fiscal year, we have collected 99.71% of our prior-year annual tax bills (real estate and listed personal property) and 97.78% of our prior-year motor vehicle tax.¹

The responsibilities of the Delinquent Tax Collections staff include the monitoring and administration of legal remedies used to collect delinquent tax. We have made a great deal of progress this year through the use of these remedies and are pleased to provide detailed information depicting this year's achievements:

In Rem Foreclosures (pursuant to NCGS 105-375). Approximately 85% of Henderson County's tax base is attributable to real estate and improvements thereon.² It stands to reason, therefore, that Henderson County act assertively to preserve this revenue, and our foreclosure program serves to achieve this objective. Henderson County is one of few North Carolina counties that administer tax foreclosures from start to finish without the assistance of outside attorneys. We feel that this system increases efficiency and equates to minimal cost passed on to the taxpayers, who may already be financially distressed.

Henderson County traditionally holds a real estate tax auction annually, as of today (21 July 2010) no date has been set for this year's sale. Prior to instituting a tax foreclosure, the statutes require us to first conduct a title examination of the subject property and send notices via certified mail to all persons having an interest in the property. In addition to the statutory requirements to which we are bound, we attempt to make telephone contact with the taxpayer and in some cases, personally visit the taxpayer and/or the subject property. Additionally, we send pre-foreclosure notices to taxpayers as well as all mortgage holders as disclosed by the title examination. We also post the properties when we docket a judgment against the property. During FY 2009-2010 our office has instituted a new tracking program for properties that are in pre-foreclosure. Currently, 114 parcels are in this tracking program with a potential collection of

¹ NCPTS Monthly County Collection Report for period 1 July 2009 to 30 June 2010

² 2007 Tax Base figures as compiled by the Henderson County Assessor

\$109,537.75 in taxes. The diligence of our staff has resulted in more taxes being collected and less property having to be foreclosed upon.

Garnishments and Attachments pursuant to NCGS 105-368. The downturn in the economy resulted in an increase in the use of enforced collection remedies, whereas voluntary payment made up the majority of our delinquent collections last year, that is no longer the case. This year (FY 2009-2010) we have served 458 bank account attachments totaling \$729,271.51.³ Last fiscal year, our office also instituted a Wage Garnishment program. The continued success of this program resulted in 333 Wage Garnishments having to be served totaling \$69,794.80 for FY 2009-2010. Our office has diversified its portfolio of enforced collection remedies to include a Rent Attachment Program. This resulted in 11 Rent Attachments being served for a total of \$75,241.28 in taxes being collected.⁴

NC Debt Setoff Program (pursuant to NCGS Chapter 105A). The North Carolina Debt Setoff Program allows local government to collect outstanding debts by garnishing North Carolina State income tax refunds. Delinquent Tax Collections administers the Debt Setoff Program for the collection of property tax as well as debts owed to other county agencies. During FY 2009-2010, Henderson County collected \$97,837.14 through the use of Debt Setoff.⁵ This is a decrease of almost \$66,000 over last fiscal year. This can be attributed to two factors. (1) Due to the economic downturn fewer citizens are receiving State income tax refunds and (2) the State of North Carolina has withheld tax refunds from its citizens resulting in a delay of receiving funds.

Payment Arrangements. Last year our office began a Pre Authorized Debit program, allowing taxpayers to have one or multiple debits from their financial accounts prior to the tax bill becoming delinquent which has in turn reduced the number of payment arrangements needed by taxpayers. We encourage taxpayers to enter into payment agreements prior to taxes becoming delinquent. During FY 2009-2010, Delinquent Tax Collections entered into 41 payment agreements totaling \$60,347.87 in tax revenue.⁶

Bankruptcy. As part of an effective collection program, it is important to keep abreast of the statutes and procedural issues pertaining to bankruptcy. Proofs of Claim must be filed in a timely manner when appropriate and tax bills involved in an active bankruptcy case must be carefully monitored and segregated to avoid violation of the automatic stay imposed by the Bankruptcy Court. Presently, there are 770 tax bills amounting to \$334,788.46⁷ that are involved in active bankruptcy cases. This is a slight increase over last fiscal year. As depicted in the following chart of North Carolina Bankruptcy filings, during 2006, there was a significant drop in the number of cases filed in North Carolina's Western District Court. Only 5,108 cases were filed in North Carolina Bankruptcy Court's Western District of which Henderson County is a part. This drop can be attributed to the 17 October 2005 enactment of the Bankruptcy Abuse and Protection Act which was designed to limit frivolous bankruptcy filings. This also represents a 10 year low in the number of bankruptcy filings. The number of bankruptcies filed during 2009 was higher than 2008 with 8,640 cases. This continues a three year upswing in the number of bankruptcies and can be attributed to the economic downturn.

³ NCPTS Legal Action Report for period 1 July 2009 to 30 June 2010

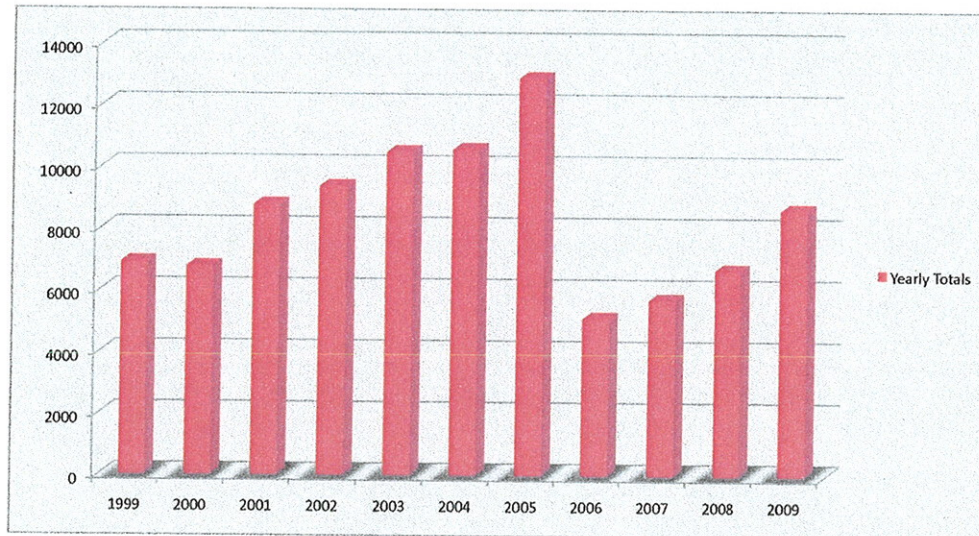
⁴ NCPTS Legal Action Report for period 1 July 2009 to 30 June 2010

⁵ NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2009 to 30 June 2010

⁶ NCPTS Payment Arrangement Summary report for period 1 July 2009 to 30 June 2010

⁷ Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department as of 1 July 2010

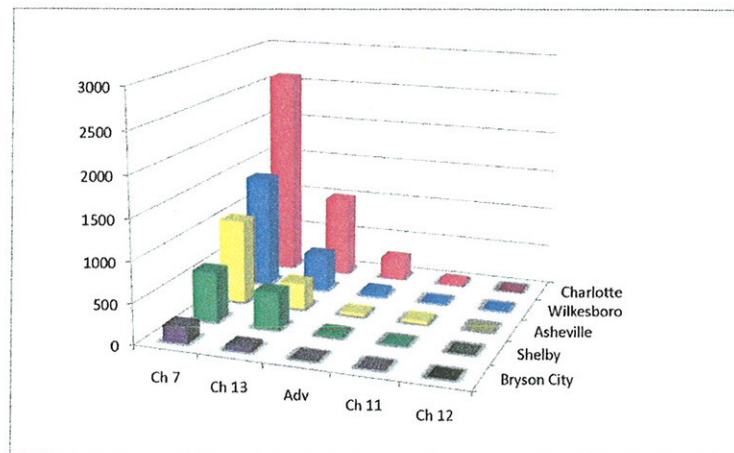
TEN YEAR COMPARISON FOR ANNUAL BANKRUPTCY FILINGS



1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
6909	6761	8777	9373	10494	10585	12897	5108	5706	6684	8640

The second chart demonstrates that of the 8,640 bankruptcies filed in the Western District, 1,446 were filed in the Asheville Division. The chart also shows the breakdown of the number of each type of bankruptcy that was filed during 2009.

2009 BANKRUPTCY FILINGS BY DIVISIONAL OFFICE



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	196	52	7	7	0
Shelby	618	452	33	8	0
Asheville	1045	326	37	37	1
Wilkesboro	1397	460	59	6	2
Charlotte	2595	999	266	36	1

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 1998-2008) sum of outstanding motor vehicle tax is \$1,315,649.46, which represents 45.40% of the total outstanding delinquent tax.⁸

In closing, the progress relating to delinquent tax collections has truly been a team effort based on hard work and solid dedication. In the coming year, we will strive to maintain our progress in real estate collections while at the same time shifting our primary focus to outstanding personal property tax, which consists mostly of mobile home tax and business personal property tax.

Thank you for the opportunity to be of service to you.

Respectfully submitted,

William Lee King

William Lee King
Delinquent Tax Collector

cc: Stan Duncan, County Assessor/Tax Collector, Carey McLelland, Finance Director

⁸ NCPTS Monthly County Collection report for period 1 July 2009 to 30 June 2010

FY 2009-2010 Delinquent Property Tax Collections

PRIOR YEARS (1999-2008) TAX COLLECTED FOR GENERAL COUNTRY:

TAX YEAR	TOTAL COUNTY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED			TOTAL COUNTY CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)			YEAR END COUNTY LEVY DUE		YEAR END COLLECTION PERCENTAGE	
	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	Regular	DMV
2008	828,227.66	6,208.22	311,488.97	96,197.28	598.25	23,033.78	906,309.12	6,807.47	326,099.63	319,888.21	271.42	97,963.74	97.64
2007	125,704.10	6,295.89	25,243.59	26,406.31	1,181.38	4,697.17	145,434.92	7,477.24	29,300.42	207,297.66	134.44	107,345.06	97.70
2006	57,525.86	2,427.40	10,393.74	16,109.99	654.64	3,035.59	72,304.19	3,082.04	13,330.27	219,739.51	0.00	112,375.94	97.73
2005	16,527.99	9.56	9,976.13	6,512.95	3.20	3,520.46	22,197.45	12.76	13,489.99	107,890.10	1,396.17	88,242.68	99.56
2004	7,963.93	8.82	6,306.77	3,214.46	3.75	2,644.16	10,507.29	12.57	8,919.50	67,381.04	265.80	79,749.82	99.75
2003	7,106.74	0.00	7,830.96	3,570.32	0.00	4,326.43	10,231.61	0.00	12,092.99	68,127.86	0.00	115,658.20	99.82
2002	6,156.05	0.00	5,259.19	3,667.16	0.00	3,943.29	9,029.16	0.00	9,199.64	82,086.37	0.00	103,578.29	99.76
2001	5,514.85	0.00	3,677.74	3,554.06	0.00	3,011.51	8,159.56	0.00	6,687.61	60,988.20	0.00	84,805.49	99.81
2000	5,240.10	0.00	3,408.27	3,187.67	0.00	3,282.51	7,654.60	0.00	6,590.51	66,821.17	0.00	91,472.86	99.76
1999/ PRIOR	10,313.02	0.00	5,809.25	7,773.05	0.00	7,621.99	15,797.69	0.00	13,429.98	380,109.21	0.00	434,457.39	97.80
TOTAL:	1,070,280.30	14,950.89	389,394.61	170,193.25	2,441.22	59,116.93	1,207,624.63	17,392.08	438,130.54	1,580,199.35	2,067.83	1,315,649.46	

PRIOR YEARS (1999-2008) TAX COLLECTED FOR MUNICIPALITIES:

MUNICIPALITY	TOTAL CITY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED			TOTAL CITY CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)			YEAR END CITY LEVY DUE		YEAR END COLLECTION PERCENTAGE	
	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	DMV	Regular	Deferred	Regular	DMV
Hendersonville	0.00	0.00	34,836.13	0.00	0.00	4,500.35	0.00	0.00	37,853.46	0.00	0.00	179,797.54	96.47
Laurel Park	0.00	0.00	2,461.49	0.00	0.00	377.48	0.00	0.00	2,670.03	0.00	0.00	8,638.92	99.01
Saluda	0.00	0.00	43.63	0.00	0.00	3.54	0.00	0.00	47.17	0.00	0.00	124.38	98.78
Fletcher	0.00	0.00	14,197.08	0.00	0.00	1,541.76	0.00	0.00	15,402.62	0.00	0.00	28,909.14	98.10
Ft. Rock 51			343.64			28.15			367.71			646.44	99.00
Ft. Rock 52			172.63			13.24			179.46			143.89	99.65
Ft. Rock 56			8.06			0.34			4.66			27.40	99.77
Millis River	0.00	0.00	3,226.88	0.00	0.00	323.72	0.00	0.00	3,459.04	0.00	0.00	4,156.12	98.19
TOTAL:	0.00	0.00	55,289.54	0.00	0.00	6,788.58	0.00	0.00	59,984.15	0.00	0.00	222,442.83	

PRIOR YEARS (1999-2008) TAX COLLECTED FOR FIRE DISTRICTS:

FIRE DISTRICT	TOTAL SPECIAL DISTRICT LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)			ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL SPECIAL DISTRICT CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)		YEAR END SPECIAL DISTRICT LEVY DUE		YEAR END COLLECTION PERCENTAGE	
	Regular	Deferred	DMV	Total	Total	Total	Total	Total	Total	Regular	Deferred
Bell Cave	2,156.59	0.00	380.89	2,833.00	2,833.00	3,315.25	69,996.10	99.48	99.48		
Blue Ridge	16,670.71	523.34	9,809.60	3,968.91	31,429.05	69,996.10	33,966.63	99.15	99.15		
Dana	11,936.76	164.94	6,540.31	2,626.46	21,447.98	48,696.58	31,486.60	99.05	99.05		
Edneyville	15,767.29	579.93	7,371.63	4,018.61	15,742.09	34,574.09	3,762.63	99.41	99.41		
Etowah/HS	9,638.66	0.00	4,204.68	2,804.22	9,086.82	14,700.54	57,568.00	99.51	99.51		
Fletcher	11,401.19	1,303.59	5,761.28	381.57	2,496.09	23,224.85	3,054.65	17,594.17	28,373.79	99.76	99.59
Geiton	3,402.49	89.24	375.78	1,184.88	2,928.66	3,054.65	17,594.17	5,778.21	5,778.21		
Green River	5,634.69	0.00	2,194.88	536.52	2,496.09	23,224.85	3,054.65	17,594.17	5,778.21		
Millis River	1,015.55	6.16	915.26	536.52	2,496.09	23,224.85	3,054.65	17,594.17	5,778.21		
Min Home	12,274.53	0.00	7,856.64	2,928.66	3,054.65	17,594.17	5,778.21	5,778.21	5,778.21		
Raven Rock	2,171.28	9.14	524.22	344.85	1,825.64	5,778.21	5,778.21	5,778.21	5,778.21		
Valley Hill #2	11,358.91	0.00	4,315.64	617.82	5,778.21	5,778.21	5,778.21	5,778.21	5,778.21		
Valley Hill #2	4,339.04	0.00	790.56	617.82	5,778.21	5,778.21	5,778.21	5,778.21	5,778.21		
TOTAL:	107,767.69	2,676.34	51,041.37	0.00	23,235.27	0.00	186,492.15	0.00	352,677.72		99.46

TOTAL PROPERTY TAX COLLECTED FOR YEARS 1998-2007:

	TOTAL LEVY CREDIT		ACCRUED INTEREST COLLECTED +		TOTAL CASH COLLECTED		YEAR END LEVY DUE		YEAR END COLLECTION PERCENTAGE	
	Regular	Deferred	Total	Total	Total	Total	Total	Total	Regular	Deferred
General County			1,474,625.80	231,751.40	1,663,147.25	2,897,916.64	2,897,916.64	99.69	99.69	97.65
Municipalities			55,289.54	6,788.58	59,984.15	222,442.83	222,442.83	99.67	99.67	
Fire Districts			161,485.40	23,235.27	186,492.15	352,677.72	352,677.72	99.46	99.46	
TOTAL:			1,691,400.74	261,775.25	1,909,623.55	3,473,037.19	3,473,037.19			

Notes:

- (1) Differences in the sum of Levy Credit + Accrued Interest and Total Cash Collected is attributable to Rebates (aka Releases) and Refunds
- (2) The Year End Levy Due columns include amounts due for years prior to 1999 which are legally unenforceable.
- (3) With regard to Fire District entries, REG, DEF and DMV breakdowns on accrued interest and collection percentages were not available due to the formatting of the Special District Collection report

Respectfully Submitted

Star C. Duran, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this 1st day of August, 2010.

Notary Public

My Commission expires: 6-29-2012

