

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

MEETING DATE: FEBRUARY 6, 2012
SUBJECT: TAX COLLECTOR'S REPORT AS PER NCGS 105-369(a)
PRESENTER: LEE KING, DELINQUENT TAX COLLECTOR
ATTACHMENTS: 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.

SUGGESTED MOTION:

No action required, for information only.

HENDERSON COUNTY TAX DEPARTMENT

Collector's Office
200 North Grove Street
Suite 66
Hendersonville, NC 28792

Phone: 828/697-5595

Fax: 828/698-6153

www.hendersoncountync.org/tc/

Stan C. Duncan
County Assessor & Tax Collector

Sandy Allison
Administrative Assistant II

6 February 2012

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

RE: Tax Collector's Report to Commissioners: 6 February 2012 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)

2011 Total Collector's Charge:	\$57,626,987.69	2010 Total Collector's Charge:	\$57,524,414.37
Payments:	\$53,888,446.50	Payments:	\$53,539,480.68
Unpaid Taxes:	\$ 3,738,541.19	Unpaid Taxes:	\$ 3,984,933.69

Percentage Collected through 31 January 2012: 93.51%

Percentage Collected at same time (31 Jan) last year: 93.07%

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 has been modified and will require 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 22 March 2012 (the fourth Thursday in March). The reasons for my recommendation are as follows: (1) the Hendersonville Tribune states that they must have ample time for preparation of the advertisement; and (2) with the implementation of the new rules regarding advertisement; our costs per parcel will essentially double even without allowing for any per-inch increase the newspaper may add.

Respectfully submitted,

William Lee Ky for Stan C. Duncan

Stan C. Duncan
Henderson County Tax Collector

cc: wlk

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RE: Tax Collector's Report to Commissioners: 6 February 2012 Meeting
Update on Delinquent Tax Collections for FY2011-2012

Dear Henderson County Commissioners:

We have recently completed an upgrade to the new Debt Set Off Program Software. This allowed us the ability to purge and refresh our data at the clearinghouse. We now have over \$992,000 in delinquent taxes to be collected at the clearinghouse. 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.

We have also served 271 bank attachments as part of our enforced collection process this fiscal year. These attachments have the potential to result in the collection of \$551,167.15. We have expanded our legal action procedures to include wage garnishments, rent attachments, and interception of funds due the taxpayer. As of 31 January 2012, we have served 377 wage garnishments with the potential to collect \$103,123.24 in delinquent taxes. The rent attachment program has resulted in 7 attachments being served resulting in the collection of \$36,255.56 in delinquent taxes. We also intercepted funds due a taxpayer in the amount of \$106,676.92 for payment of delinquent taxes.

On 30 November 2011, a tax foreclosure sale was held on the steps of the Courthouse. Twelve properties were offered for sale. Ten were sold and the County was the high bidder on two parcels. This resulted in the recapture of approximately \$13,000.00 in delinquent taxes.

Overall since 1 July 2011 we have collected \$1,509,901.33 in delinquent taxes for this fiscal year, this reflects 86.53% of the budgeted goal of \$1,745,000 for this fiscal year.

Respectfully submitted,



William Lee King
Delinquent Tax Collector

Stan C. Duncan
Henderson County Tax Collector