

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 17 July 2013

**SUBJECT:** FY 2012-2013 Tax Collection Settlement; FY 2013-2014 Tax Order For Collection

**PRESENTER:** Tax Collector

**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 2013-2014 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 2012-2013 taxes and approval of order of collection and charge for FY 2013-2014 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 2012-2013 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2013-2014 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 2014.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2014.

THIS the 17th day of July, 2013.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
Charles Messer, Chairman

Attest: (County Seal)

\_\_\_\_\_  
Teresa L. Wilson, Clerk to the Board

**Resolution Approving the Settlement with the Tax Collector for the 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 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 17th day of July, 2013.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
Charles Messer, Chairman

Attest: (County Seal)

\_\_\_\_\_  
Teresa L. Wilson, Clerk to the Board

**Resolution Adopting the Order of Collection for the 2013-2014 Tax Year**

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2013-2014 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 2012-2013 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 2013-2014 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2013 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2012-2013 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 17th day of July, 2013.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
Charles Messer, 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 17th day of July, 2013.

**HENDERSON COUNTY BOARD OF COMMISSIONERS**

**BY:** \_\_\_\_\_

**CHARLES MESSER, 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*

17 July 2013

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

RE: Tax Collector's Settlement: FY 2012-2013

Dear Henderson County Commissioners:

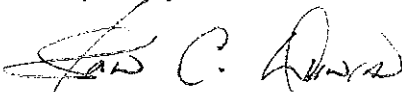
Attached please find the Preliminary Report for FY 2012-2013 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY 2012-2013, the Henderson County Tax Collector's Office collected 97.92% of the annual tax bills and 87.33% of the motor vehicle tax bills.

I would like to take the opportunity to thank the staff for their hard work and dedication toward these accomplishments. The annual collection percentage, as reported, remains above the last reported state average of 97.29%.

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 2012-2013

TO: Henderson County Board of Commissioners  
FROM: Stan C. Duncan, Tax Collector  
DATE: 17 July 2013

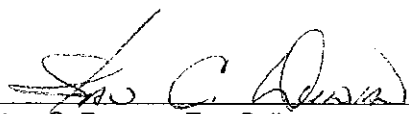
In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2012 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 2012 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 2012-2013" dated 17 July 2013 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2012-2013.

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 3 day of July, 2013.

  
\_\_\_\_\_  
Notary Public

OTA  
My Commission expires:

05-2016

U.S.

# SETTLEMENT FOR CURRENT TAXES: FY 2012-2013

## 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	62,722,400.59	145,825.00
<b>Total General County</b>		
<u>Fire Districts:</u>		
F15 Bat Cave	88,003.90	262.09
F01 Blue Ridge	817,393.91	2,402.96
F09 Dana	489,229.60	1,307.24
F03 Edneyville	622,035.88	2,666.14
F04 Etowah-Horse Shoe	1,038,879.29	1,803.10
F05 Fletcher	743,578.67	3,187.52
F11 Gerton	100,475.55	211.30
F06 Green River	382,358.93	1,403.29
F08 Mills River	99,289.03	271.95
F07 Mountain Home	1,243,325.69	2,300.85
F12 Raven Rock	151,036.26	337.24
F02 Valley Hill	1,215,245.17	2,309.37
F14 Valley Hill No. 2	1.52	0.00
<b>Total Fire Districts</b>	<b>6,990,853.40</b>	<b>18,463.05</b>
<u>Municipal Districts:</u>		
C01 City of Hendersonville	348,854.14	1,554.44
C02 Town of Laurel Park	78,424.36	170.57
C03 City of Saluda	747.72	0.00
C04 Town of Fletcher	209,911.09	955.97
C50 Village of Flat Rock 51	19,338.90	36.32
Village of Flat Rock 52	12,092.05	16.86
Village of Flat Rock 56	4,343.07	2.92
C60 Town of Mills River	60,687.56	245.00
<b>Total Municipal Districts</b>	<b>734,398.89</b>	<b>2,982.08</b>
<b>SUBTOTAL</b>	<b>\$70,447,652.88</b>	<b>\$167,270.13</b>

**TOTAL CHARGE TO TAX COLLECTOR** \$70,614,923.01

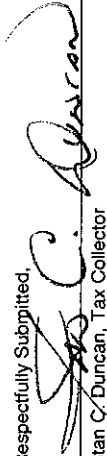


**CREDITS TO THE TAX COLLECTOR:**

	Deposits	Adjustments	Releases	Interest	Outstanding Tax / Liens against Real Property	Outstanding Tax / Liens against Personal Property
<b>All sums deposited by the Tax Collector to the credit of the Taxing Unit:</b>						
301 General County	60,704,376.80	143,135.02	88,396.49	145,825.00	1,231,075.74	555,416.54
<b>Total General County</b>						
<b>Fire Districts:</b>						
-15 Bat Cave	82,675.70	814.83	102.70	262.09	4,114.88	295.79
-01 Blue Ridge	775,644.02	5,775.48	1,503.01	2,402.96	22,106.85	12,364.55
-09 Dana	463,479.63	1,755.14	1,503.14	1,307.24	14,579.59	7,912.10
-03 Edneyville	587,908.16	1,961.63	2,066.11	2,666.14	20,590.17	9,509.81
-04 Etowah-Horse Shoe	1,002,658.55	1,332.15	1,330.98	1,803.10	24,974.11	8,583.50
-05 Fletcher	719,520.97	2,749.66	977.20	3,187.52	11,768.92	8,561.92
-11 Gerton	96,734.89	71.89	76.44	211.30	3,262.91	329.42
-06 Green River	363,110.38	1,469.34	420.25	1,403.29	14,467.06	2,891.90
-08 Mills River	94,536.91	40.50	325.74	271.95	3,680.73	705.15
-07 Mountain Home	1,215,735.44	535.77	2,169.96	2,300.85	13,245.52	11,639.00
-12 Raven Rock	146,172.81	55.63	155.30	337.24	3,593.83	1,058.69
-02 Valley Hill	1,189,688.16	553.16	1,527.90	2,309.37	14,522.31	8,953.64
-14 Valley Hill No. 2	1.52	0.00	0.00	0.00	0.00	0.00
<b>Total Fire Districts</b>	<b>6,737,867.14</b>	<b>17,115.18</b>	<b>12,158.73</b>	<b>18,463.05</b>	<b>150,906.88</b>	<b>72,805.47</b>
<b>Municipal Districts:</b>						
201 City of Hendersonville	282,319.64	4,617.18	4,442.98	1,554.44	47,474.34	47,474.34
202 Town of Laurel Park	69,642.04	2,803.75	773.92	170.57	5,204.65	5,204.65
203 City of Saluda	747.72	0.00	0.00	0.00	0.00	0.00
204 Town of Fletcher	177,411.55	2,420.36	2,033.92	955.97	28,045.26	28,045.26
250 Village of Flat Rock 51	18,063.01	103.73	143.58	36.32	1,028.58	1,028.58
Village of Flat Rock 52	11,454.39	25.64	200.03	16.86	411.99	411.99
Village of Flat Rock 56	4,143.17	10.08	73.31	2.92	116.51	116.51
260 Town of Millis River	53,152.40	222.38	845.97	245.00	6,466.81	6,466.81
<b>Total Municipal Districts</b>	<b>626,933.92</b>	<b>10,203.12</b>	<b>8,513.71</b>	<b>2,982.08</b>	<b>0.00</b>	<b>88,748.14</b>
<b>TOTAL</b>	<b>\$68,069,177.86</b>	<b>\$170,453.32</b>	<b>\$109,068.93</b>	<b>\$167,270.13</b>	<b>\$1,381,982.62</b>	<b>\$716,970.15</b>

**TOTAL CREDITS TO TAX COLLECTOR: \$70,614,923.01**

SWORN TO AND SUBSCRIBED BEFORE ME this 3 day of July, 2013.

Respectfully Submitted,  
  
 Stan C. Duncan, Tax Collector

  
 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/](http://www.hendersoncountync.org/tc/)

Sandy Allison  
Administrative Assistant II

17 July 2013

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

**RE: FY 2012-2013 Progress Report regarding Delinquent Property Tax Collections and  
Report on Efforts to Collect Delinquent Taxes**

Dear Henderson County Commissioners:

We are now in the fourteenth 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 \$20,302,846.32, in delinquent tax, including interest. Of this amount, \$1,838,354.30 was collected during FY 2012-2013. At the close of this fiscal year, we have collected 99.69% of our prior-year annual tax bills (real estate and listed personal property) and 98.03% of our prior-year motor vehicle tax.<sup>1</sup>

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.<sup>2</sup> 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.

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 all 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 2012-2013 our office has continued a tracking program for properties that are in pre-foreclosure. Currently, 192 parcels are in this tracking program with a potential collection of \$183,431.50 in taxes. The diligence of our staff has resulted in more taxes being collected and less property having to be foreclosed upon. We are currently looking at a tax foreclosure sale to be scheduled in early 2014.

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<sup>1</sup> NCPTS TR-401E Collection Report for period 1 July 2012 to 30 June 2013

<sup>2</sup> 2011 Tax Base figures as compiled by the Henderson County Assessor

Garnishments and Attachments pursuant to NCGS 105-368. This year (FY 2012-2013) we have issued Enforced Collection Actions totaling \$517,511.38.<sup>3</sup> Of that amount, 75.03% or \$388,315.96 were collected by way of Bank Account Attachment. Wage Attachments accounted for 20.82% or \$107,773.17 and Rent Attachments have accounted for 3.87% or \$20,021.68. Our software system allows for us to attach funds due a taxpayer from any source other than a bank account, wage, or rent payment. This category is called a Monies Attachment and accounts for 0.28% or \$1,477.57.<sup>4</sup>

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 2012-2013, Henderson County collected \$153,999.62 through the use of Debt Setoff.<sup>5</sup> Property Taxes accounts for \$57,479.23 of that total. Over the last couple of years, Henderson County has expanded the use of the Debt Set Off Program to include delinquent debts owed to EMS, the Health Department, and the Finance Department just to name a few.

Payment Arrangements. We encourage taxpayers to enter into payment agreements prior to taxes becoming delinquent. During FY 2011-2012, Delinquent Tax Collections entered into 38 payment agreements totaling \$115,222.63 in tax revenue.<sup>6</sup>

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 176 tax bills amounting to \$50,583.51<sup>7</sup> that are involved in active bankruptcy cases. This is a decrease 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 2012 was slightly lower than 2011 with 7,049 cases. This marks the second year in a row that there has been a decrease in the number of bankruptcy filings since 2006 which was the first year after the Bankruptcy Abuse and Protection Act became law.

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<sup>3</sup> NCPTS Enforced Collections Activity Report for period 1 July 2012 to 30 June 2013

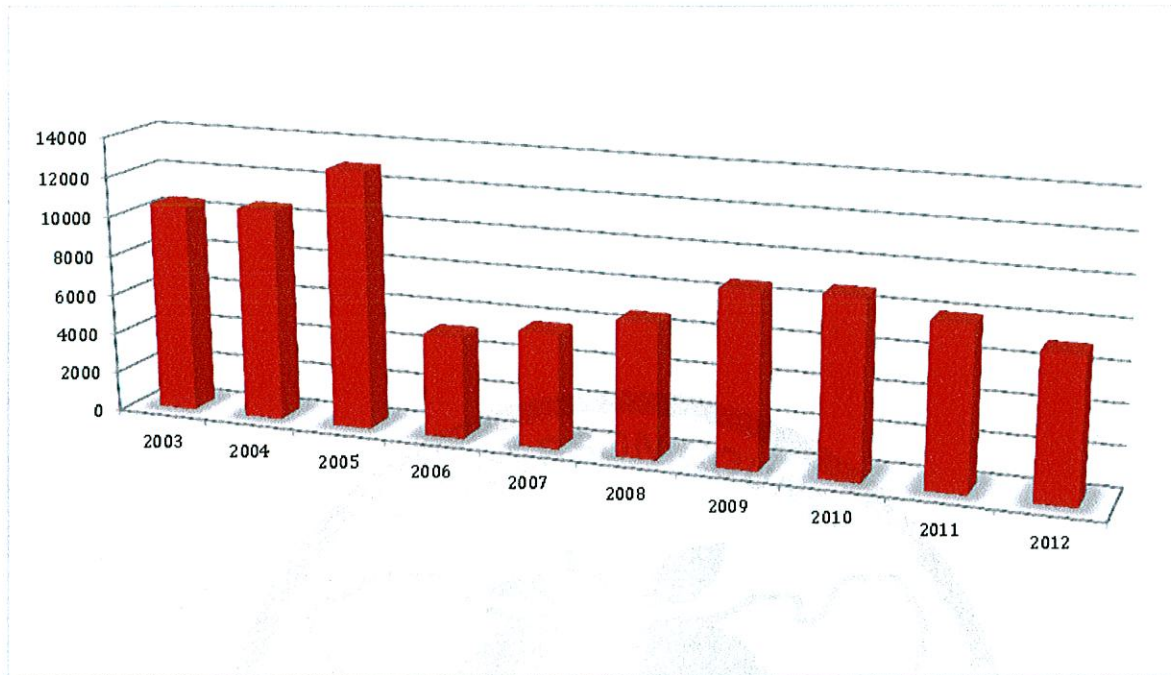
<sup>4</sup> NCPTS Enforced Collections Activity Report for period 1 July 2012 to 30 June 2013

<sup>5</sup> NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2012 to 30 June 2013

<sup>6</sup> Query of NCPTS data containing Arrangement flags as prepared by the IT Department as of 1 July 2013

<sup>7</sup> Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department as of 1 July 2013

**TEN YEAR COMPARISON FOR ANNUAL BANKRUPTCY FILINGS\***

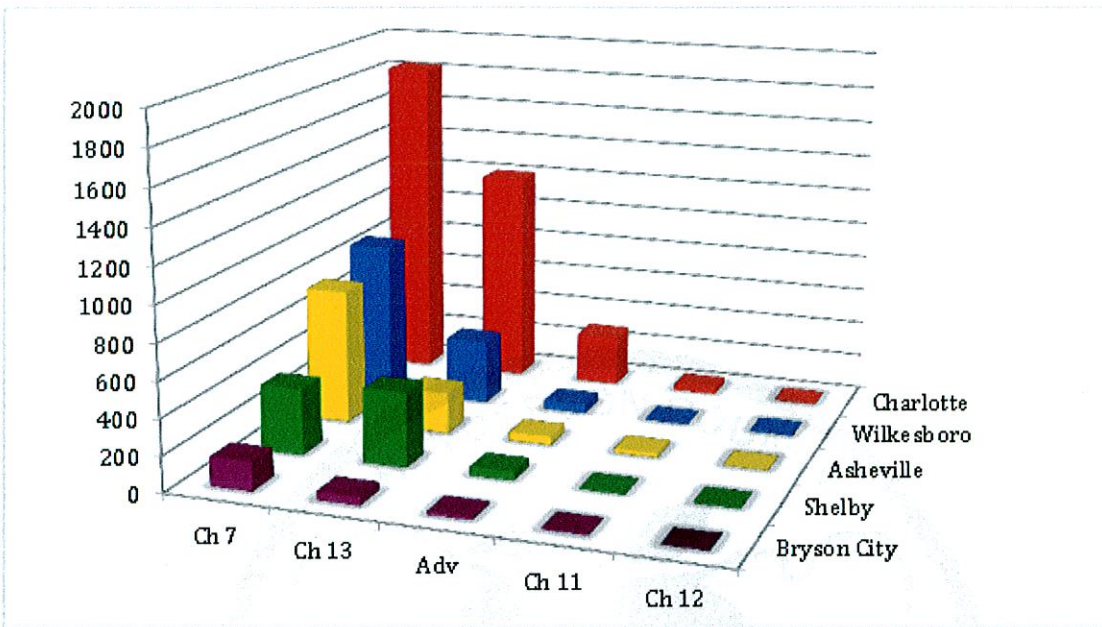


2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
10494	10585	12897	5108	5706	6684	8640	8779	7965	7049

\* Data based on actual CM/ECF calculations

The second chart demonstrates that of the 7,049 bankruptcies filed in the Western District, 1,012 were filed in the Asheville Division. The chart also shows the breakdown of the number of each type of bankruptcy that was filed during 2012.

## 2012 BANKRUPTCY FILINGS BY DIVISIONAL OFFICE



	Ch 7	Ch 13	Adv	Ch 11	Ch 12
Bryson City	159	43	12	4	0
Shelby	367	413	45	4	2
Asheville	756	231	46	22	3
Wilkesboro	870	356	47	1	1
Charlotte	1824	1200	282	27	0

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 2002-2011) sum of outstanding motor vehicle tax is \$778,153.56, which represents 31.23% of the total outstanding enforceable delinquent tax.<sup>8</sup>

In closing, the progress relating to delinquent tax collections has truly been a team effort based on hard work and solid dedication. Thank you for the opportunity to be of service to you.

Respectfully submitted,

William Lee King  
 Delinquent Tax Collector

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

<sup>8</sup> NCPTS TR401-E Collection report for period 1 July 2012 to 30 June 2013

DELINQUENT PROPERTY TAX COLLECTED FOR GENERAL COUNTY:

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	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
2011	828,541.89	323,952.75	89,808.45	23,254.35	877,867.11	338,386.78	440,995.20	77,834.79
2010	301,147.61	11,882.82	65,319.53	3,396.12	354,677.00	14,955.51	329,357.25	57,485.67
2009	85,778.22	5,627.87	27,713.35	2,405.82	110,141.96	7,863.17	157,205.20	57,715.04
2008	23,101.71	5,924.72	8,686.34	3,228.63	28,794.98	9,101.83	188,430.10	89,830.90
2007	5,718.43	3,868.77	2,622.73	2,470.50	6,311.92	6,338.39	130,457.08	87,730.01
2006	4,944.37	3,977.20	2,643.03	2,790.34	7,022.81	6,709.73	193,652.96	93,675.45
2005	4,704.80	2,590.29	2,363.86	2,191.29	5,782.46	4,781.47	93,565.63	76,664.84
2004	2,857.84	2,196.83	3,073.89	1,823.23	5,894.20	4,017.55	56,276.91	71,580.65
2003	2,871.84	4,938.12	2,215.36	5,194.82	4,830.10	9,935.67	57,347.15	96,261.06
2002	1,908.52	4,636.49	2,043.62	6,286.79	3,910.61	10,893.28	74,303.24	84,486.78
2001/Prior	5,963.22	4,317.49	5,945.13	5,621.20	10,189.81	9,937.96	485,899.45	578,803.27
<b>TOTAL:</b>	<b>1,267,558.45</b>	<b>373,913.35</b>	<b>212,435.29</b>	<b>58,635.09</b>	<b>1,415,432.96</b>	<b>422,921.34</b>	<b>2,179,490.17</b>	<b>1,351,028.46</b>

DELINQUENT PROPERTY 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	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Hendersonville		34,138.35		4,804.75		37,947.68		184,107.53
Laurel Park		2,658.31		363.56		2,931.69		8,775.37
Saluda		0.00		0.00		0.00		115.00
Fletcher		18,277.38		2,048.27		19,401.22		33,372.01
Flat Rock 51		569.01		38.21		569.67		884.71
Flat Rock 52		208.45		14.50		194.34		281.75
Flat Rock 56		28.73		2.07		18.46		31.84
Mills River		3,515.21		291.22		3,759.13		4,946.90
<b>TOTAL:</b>		<b>59,415.44</b>		<b>7,562.58</b>		<b>64,822.19</b>		<b>232,445.11</b>

DELINQUENT PROPERTY 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	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Bat Cave	2,937.86	410.64	391.76	97.77	2,583.90	506.93	3,114.88	909.64
Blue Ridge	22,152.75	8,670.57	3,263.15	1,196.77	25,091.30	9,770.18	42,422.97	35,828.78
Dana	11,019.49	5,710.63	1,954.71	739.69	11,480.72	6,351.63	20,733.67	18,908.78
Edneyville	22,618.75	6,485.15	3,110.53	830.49	21,608.25	7,196.73	37,612.34	20,516.49
Elowah/HS	13,363.25	5,510.84	1,952.43	655.92	15,247.02	5,887.77	34,962.77	13,684.05
Fletcher	13,959.39	5,256.15	1,934.32	584.27	15,350.52	5,743.04	41,222.51	15,939.73
Gerton	1,844.76	298.14	258.51	44.19	2,103.22	331.42	2,856.98	1,086.41
Green River	9,800.04	2,052.43	1,752.65	285.59	11,508.80	2,300.88	16,344.49	5,971.41
Mills River	3,327.95	457.88	535.86	123.15	3,773.90	588.50	9,628.80	6,731.60
Mtn Home	15,046.63	7,914.82	2,165.11	989.17	17,032.55	8,657.85	21,920.43	27,237.80
Raven Rock	2,419.93	682.64	300.25	61.31	2,720.16	737.83	4,145.95	1,367.89
Valley Hill	21,574.41	5,688.58	2,800.38	654.22	24,266.46	6,200.70	18,856.44	16,230.05
Valley Hill #2	1,169.50	74.89	222.95	44.38	1,376.82	119.27	1,488.35	1,831.83
<b>TOTAL:</b>	<b>141,133.71</b>	<b>49,223.36</b>	<b>20,652.61</b>	<b>6,276.92</b>	<b>154,163.52</b>	<b>54,392.68</b>	<b>255,310.38</b>	<b>166,244.46</b>

TOTAL DELINQUENT PROPERTY TAX COLLECTED:		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL CASH COLLECTED		YEAR END LEVY DUE	
Total	Total	Total	Total	Total	Total	Total	Total
General County	1,641,471.90	271,070.38	1,838,354.30	3,530,518.69			
Municipalities	59,415.44	7,562.58	64,822.19	232,445.11			
Fire Districts	190,357.07	26,929.53	208,556.20	421,554.84			
<b>TOTAL:</b>	<b>1,891,244.31</b>	<b>305,562.49</b>	<b>2,111,732.69</b>	<b>4,184,518.58</b>			

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 2002 which are legally unenforceable.

Respectfully Submitted,

*Stan J. Duncan*  
 Stan J. Duncan, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this 3 day of July, 2013.

*D. J. [Signature]*  
 Notary Public

My Commission expires: 10-5-2014