

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 16 July 2014

SUBJECT: FY 2013-2014 Tax Collector's Settlement;
Approval of Bond Amounts for Tax Collector/Deputy;
FY 2014-2015 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 2014-2015 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 2013-2014 taxes and approval of order of collection and charge for FY 2014-2015 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 2013-2014 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2014-2015 taxes.

Resolution Approving the Settlement with the Tax Collector for the 2013-2014 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 2013-2014 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 2013-2014 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 2013-2014 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 16th day of July, 2014.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
Charles Messer, Chairman

Attest: (County Seal)

Teresa L. Wilson, Clerk to the Board

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 2015.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2015.

THIS the 16th day of July, 2014.

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 2014-2015 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2014-2015 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 2013-2014 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 2014-2015 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2014 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2013-2014 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 16th day of July, 2014.

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 16th day of July, 2014.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
CHARLES MESSER, Chairman

ATTEST: (OFFICIAL SEAL)

Teresa L. Wilson, Clerk to the Board

OFFICE OF THE HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PHONE: (828) 697-5595

FAX: (828) 697-4652

*Stan C. Duncan
Henderson County Tax Collector*

16 July 2014

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

RE: Tax Collector's Settlement: FY 2013-2014

Dear Henderson County Commissioners:

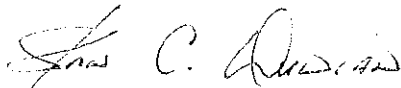
Attached please find the Preliminary Report for FY 2013-2014 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY 2013-2014, the Henderson County Tax Collector's Office collected 97.90% of the annual tax bills and 93.15% of the motor vehicle tax bills processed by our legacy NCPTS system (not a part of the new combined VTS).

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 95.91% for annual tax bills.

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

Respectfully submitted,



Stan C. Duncan
Henderson County Tax Collector

wik
Attachment

PRELIMINARY REPORT FOR FISCAL YEAR 2013-2014

TO: Henderson County Board of Commissioners
FROM: Stan C. Duncan, Henderson County Tax Collector
DATE: 16 July 2014

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 2013 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 2013 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 2013-2014" dated 16 July 2014 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2013-2014.

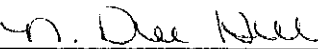
Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,



Stan C. Duncan, Henderson County Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME, this 17 day of July, 2014.



Notary Public

My Commission expires:

6-5-2016



SETTLEMENT FOR CURRENT TAXES: FY 2013-2014

CHARGES TO THE HENDERSON COUNTY TAX COLLECTOR:

	Total amount of all taxes placed in the Tax Collector's hands for collection for the year:	Tax & Penalty	Interest	Charge	Credit	Difference
G01 General County		61,551,560.31	157,485.20	61,709,045.51	61,709,045.51	0.00
Total General County						
<u>Fire Districts:</u>						
F15 Bat Cave		87,090.95	384.45	87,475.40	87,475.40	0.00
F01 Blue Ridge		778,182.34	2,754.14	780,936.48	780,936.48	0.00
F09 Dana		475,895.63	1,912.34	477,807.97	477,807.97	0.00
F03 Edneyville		605,996.59	2,750.64	609,747.23	609,747.23	0.00
F04 Etowah-Horse Shoe		1,013,952.64	2,305.08	1,016,257.72	1,016,257.72	0.00
F05 Fletcher		730,595.99	1,958.39	732,554.38	732,554.38	0.00
F11 Gerton		101,802.08	587.68	102,389.76	102,389.76	0.00
F06 Green River		401,418.77	1,297.41	402,716.18	402,716.18	0.00
F08 Mills River		100,860.27	601.02	101,461.29	101,461.29	0.00
F07 Mountain Home		1,218,794.87	2,717.79	1,221,512.66	1,221,512.66	0.00
F12 Raven Rock		151,500.03	337.09	151,837.12	151,837.12	0.00
F02 Valley Hill		1,257,015.60	2,598.71	1,259,614.31	1,259,614.31	0.00
Total Fire Districts		6,924,105.76	20,204.74			
<u>Municipal Districts:</u>						
C01 City of Hendersonville		211,978.89	2,854.07	214,832.96	214,832.96	0.00
C02 Town of Laurel Park		44,148.82	339.35	44,488.17	44,488.17	0.00
C03 City of Saluda		336.95	0.00	336.95	336.95	0.00
C04 Town of Fletcher		125,576.84	1,810.12	127,386.96	127,386.96	0.00
C50 Village of Flat Rock 51		10,809.50	90.84	10,900.34	10,900.34	0.00
Village of Flat Rock 52		7,217.21	53.84	7,271.05	7,271.05	0.00
Village of Flat Rock 56		2,789.33	14.27	2,803.60	2,803.60	0.00
C60 Town of Mills River		38,481.73	525.96	39,007.69	39,007.69	0.00
Total Municipal Districts		441,339.27	5,688.45			
SUBTOTAL		\$68,917,005.34	\$183,378.39			

TOTAL CHARGE TO TAX COLLECTOR **\$69,100,383.73**

CREDITS TO THE HENDERSON COUNTY TAX COLLECTOR:

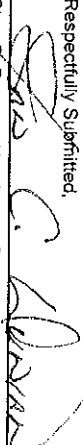
Credit of the Taxing Unit:	Deposits	Adjustments	Releases	Interest	Outstanding	
					Tax / Liens against Real Property	Tax / Liens against Personal Property
All sums deposited by the Tax Collector to the credit of the Taxing Unit:						
G01 General County	59,836,868.00	95,713.22	185,730.19	157,485.20	1,252,031.66	181,216.24
Total General County						
Fire Districts:						
F15 Bat Cave	84,008.29	24.49	189.91	384.45	2,818.16	50.10
F01 Blue Ridge	742,134.47	202.82	5,393.45	2,754.14	25,871.16	4,580.44
F09 Dana	454,864.19	489.70	3,899.92	1,912.34	14,168.53	2,473.29
F03 Edneyville	574,887.00	1,562.61	6,085.09	2,750.64	21,604.19	2,857.70
F04 Etowah-Horse Shoe	874,409.99	332.72	3,378.70	2,305.08	32,973.63	2,857.60
F05 Fletcher	711,515.20	2,049.00	2,312.44	1,958.39	11,970.37	2,748.98
F11 Gerton	99,421.75	21.88	143.20	587.68	2,063.70	151.55
F06 Green River	390,597.01	314.40	1,010.94	1,297.41	8,743.79	752.63
F08 Mills River	96,329.32	0.00	223.12	601.02	3,997.16	310.67
F07 Mountain Home	1,194,005.19	715.42	4,162.72	2,777.79	16,373.23	3,538.31
F12 Raven Rock	147,471.05	43.43	454.09	337.09	3,138.76	392.70
F02 Valley Hill	1,232,901.69	264.67	1,948.79	2,598.71	19,022.19	2,878.26
Total Fire Districts	6,702,545.15	6,021.14	29,202.37	20,204.74	162,744.87	23,592.23
Municipal Districts:						
C01 City of Hendersonville	189,576.80	2,386.93	2,654.36	2,854.07	17,350.80	17,350.80
C02 Town of Laurel Park	41,972.65	219.46	685.23	339.35	1,271.48	1,271.48
C03 City of Saluda	336.95	0.00	0.00	0.00	0.00	0.00
C04 Town of Fletcher	114,724.94	829.93	918.27	1,810.12	9,103.70	9,103.70
C50 Village of Flat Rock 51	10,409.56	64.72	153.45	90.84	181.77	181.77
Village of Flat Rock 52	6,692.29	34.46	311.55	53.84	178.91	178.91
Village of Flat Rock 56	2,705.03	50.38	25.75	14.27	8.17	8.17
C60 Town of Mills River	35,379.57	214.07	699.30	525.96	2,188.79	2,188.79
Total Municipal Districts	401,797.79	3,779.95	5,477.91	5,688.45	0.00	30,283.62
TOTAL	\$66,941,211.94	\$105,514.31	\$220,410.47	\$183,378.39	\$1,414,776.53	\$235,092.09

TOTAL CREDITS TO TAX COLLECTOR: \$69,100,383.73

SWORN TO AND SUBSCRIBED BEFORE ME this 1 day of July, 2014.

My Commission expires: 6-5-2016

Respectfully Submitted,


Stan C. Duncan, Henderson County Tax Collector


Notary Public

OFFICE OF THE HENDERSON COUNTY TAX COLLECTOR
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/

Lisa Obermiller
Administrative Assistant II

16 July 2014

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

**RE: FY 2013-2014 Progress Report regarding Delinquent Property Tax Collections and
Report on Efforts to Collect Delinquent Taxes**

Dear Henderson County Commissioners:

We are now in the fifteenth 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 \$22,015,730.46, in delinquent tax, including interest. Of this amount, \$1,712,884.14 in prior year taxes, fees and interest were collected during FY 2013-2014. At the close of this fiscal year, we have collected 99.69% of our prior-years' annual tax bills (real estate and listed personal property) and 98.04% of our prior-years' 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.

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 2013-2014 our office has continued a tracking program for properties that are in pre-foreclosure. Currently, 382 parcels are in this tracking program with a potential collection of \$262,654.80 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 late 2014.

¹ NCPTS TR-401E Collection Report for period 1 July 2013 to 30 June 2014

² 2011 Tax Base figures as compiled by the Henderson County Assessor

Garnishments and Attachments (pursuant to NCGS 105-368). This year (FY 2013-2014) we have issued Enforced Collection Actions totaling \$466,863.75.³ Of that amount, 31.91% or \$148,987.54 were collected by way of Bank Account Attachment. Wage Attachments accounted for 29.93% or \$139,755.58 and Rent Attachments have accounted for 0.44% or \$2,014.72. The remaining 37.72% are from Parcels in our pre-foreclosure program that have been paid in full amounting to \$176,106.41.⁴

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 2013-2014, Henderson County collected \$127,240.88 through the use of Debt Setoff.⁵ Property Taxes accounts for \$27,410.84 of that total. Henderson County agencies using the Debt Setoff Program include EMS, the Health Department, and the Finance Department.

Payment Arrangements. We encourage taxpayers to enter into payment agreements prior to taxes becoming delinquent. During FY 2013-2014, Delinquent Tax Collections entered into 53 payment agreements totaling \$100,615.60 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 368 tax bills amounting to \$133,574.49⁷ that are involved in active bankruptcy cases. This is an increase over last fiscal year. As depicted in the following chart of North Carolina Bankruptcy filings, during Fiscal Year 2013-2014 there were 166 Bankruptcy Cases filed by residents of Henderson County. Chapter 7 is the largest component with 122 Cases.

Total Bankruptcy Filings in Henderson County FY2013-2014			
Chapter 7	Chapter 11	Chapter 13	Total
122	1	43	166

Our most difficult collections remain in the area of motor vehicle tax. The total prior-year (i.e., 2003-2012) sum of outstanding motor vehicle tax is \$771,200.32, which represents 29.54% of the total outstanding enforceable delinquent tax.⁸ The amount of delinquent motor vehicle bills will continue to decrease as the County transitions to the new Tax and Tag Together Program. Over \$500,000 was collected from delinquent motor vehicles this year, with that portion of the pie going away, the pool of collectable delinquent bills will

³ NCPTS Enforced Collections Activity Report for period 1 July 2013 to 30 June 2014

⁴ NCPTS Enforced Collections Activity Report for period 1 July 2013 to 30 June 2014

⁵ NC Debt Setoff Detail Report (as provided by FiveStar Computing) for period 1 July 2013 to 30 June 2014

⁶ Query of NCPTS data containing Arrangement flags as prepared by the IT Department as of 1 July 2014

⁷ Query of NCPTS data containing Bankruptcy flags as prepared by the IT Department as of 1 July 2014

⁸ NCPTS TR401-E Collection report for period 1 July 2013 to 30 June 2014

continue to get smaller, resulting in it becoming harder to collect the remaining debts owed to Henderson County.

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
Henderson County Deputy Tax Collector

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



FY2013-2014 Delinquent Property Tax Collections

DELINQUENT PROPERTY TAX COLLECTED FOR HENDERSON 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
2012	682,911.13	435,234.59	91,650.99	48,844.53	746,105.15	474,543.35	526,374.01	118,570.30
2011	202,973.22	16,763.61	42,212.56	5,298.38	242,409.17	21,612.20	298,063.22	61,203.81
2010	68,483.99	6,099.62	20,962.44	2,296.44	87,502.34	8,189.73	260,907.82	51,493.70
2009	24,873.85	3,010.24	9,291.59	1,750.82	33,192.30	4,760.45	132,364.61	54,704.80
2008	10,760.49	2,995.80	4,416.38	2,069.96	14,775.37	5,065.76	147,706.20	66,895.10
2007	4,991.65	3,583.66	2,884.35	2,652.13	7,535.00	6,235.01	125,590.48	84,146.35
2006	5,399.77	3,065.70	4,372.20	2,675.91	9,271.96	5,741.10	188,332.86	90,609.75
2005	5,129.37	2,194.14	3,325.51	2,270.44	7,872.10	4,463.94	89,633.81	74,470.70
2004	2,285.49	1,857.37	1,984.97	1,847.43	3,854.58	3,704.80	56,027.52	69,723.28
2003	2,125.08	2,148.20	1,984.60	3,442.79	3,726.66	5,590.80	55,259.30	93,112.86
2002/Prior	5,698.00	2,908.04	4,907.79	4,237.14	9,280.35	7,051.82	554,984.60	680,364.01
TOTAL:	1,015,632.04	479,858.97	187,893.38	77,385.97	1,165,925.18	546,958.96	2,374,184.37	1,425,234.66

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		39,418.21		5,468.55		43,952.27		192,163.66
Laurel Park		3,894.12		441.23		4,111.01		10,095.90
Saluda		0.00		0.00		0.00		115.00
Fletcher		23,482.60		2,824.61		26,536.30		37,934.67
Flat Rock 51		872.64		0.00		0.00		990.65
Flat Rock 52		347.90		36.26		374.63		325.84
Flat Rock 56		120.95		13.07		133.34		27.40
Mills River		5,687.82		760.21		6,351.26		5,725.89
TOTAL:		73,814.24		9,563.93		80,458.81		247,379.01

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	3,409.48	282.76	467.61	34.95	3,877.00	326.09	3,820.08	912.67
Blue Ridge	18,534.71	10,723.27	5,287.71	1,422.36	19,563.15	1,925.48	45,957.33	37,470.77
Dana	12,540.79	7,388.75	1,896.64	1,042.94	14,079.43	8,263.46	22,772.47	19,467.45
Edneyville	18,873.96	8,590.27	2,958.50	1,219.86	21,714.38	9,060.82	39,396.75	21,436.03
Elowah/HHS	15,030.24	7,417.36	2,344.43	912.22	17,067.35	8,158.94	44,927.85	14,850.19
Flletcher	9,558.86	7,172.42	1,353.33	875.27	10,683.68	7,925.79	43,485.82	17,346.30
Geriton	3,906.76	292.08	739.30	40.61	4,532.44	330.51	2,213.13	1,123.75
Green River	7,519.46	2,527.87	1,260.02	347.69	8,373.05	2,849.08	23,298.09	6,335.44
Mills River	2,991.71	647.26	439.47	122.22	3,431.17	768.71	10,317.82	6,788.49
Min Home	12,328.67	10,210.69	1,813.46	1,404.74	14,088.70	11,359.98	22,837.28	28,666.11
Raven Rock	4,131.83	918.83	546.26	2.63	4,663.94	1,021.65	3,607.95	1,507.65
Valley Hill	13,157.14	7,459.59	1,498.02	1,014.70	14,514.00	8,301.92	20,221.61	17,724.00
Valley Hill #2	236.41	48.55	82.32	0.00	314.55	0.00	1,251.94	1,783.28
TOTAL:	122,314.02	63,689.90	20,687.07	8,440.19	136,902.84	70,922.53	284,110.12	175,443.13
TOTAL DELINQUENT PROPERTY TAX COLLECTED:								
TOTAL LEVY CREDIT		ACCRUED INTEREST COLLECTED +		TOTAL CASH COLLECTED		YEAR END LEVY DUE		
Total		Total		Total		Total		
General County	1,495,491.01	265,279.35	9,563.93	1,712,884.14	3,799,419.03			
Municipalities	73,814.24	186,003.92	29,127.26	207,825.37	247,379.01			
Fire Districts	1,756,289.17	303,970.54	29,127.26	2,001,165.32	4,508,351.29			

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 2003 which are legally unenforceable.

Respectfully Submitted,

Stan C. Duncan
 Stan C. Duncan, Henderson County Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this 11 day of July, 2014.

D. Deaton
 Notary Public

My Commission expires: 6-5-2016