

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 19 July 2017

SUBJECT: FY 2016-2017 Tax Collector's Settlement;
Approval of Bond Amounts for Tax Collector/Deputy;
FY 2017-2018 Tax Order For Collection

PRESENTER: Darlene Burgess, Tax Administrator

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; 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 2017-2018 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 2016-2017 taxes and approval of order of collection and charge for FY 2017-2018 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 2016-2017 taxes, and further approve the bonds, the order of collection and charge for collection to the tax collector for Fiscal Year 2017-2018 taxes.

OFFICE OF THE HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66

HENDERSONVILLE, NC 28792

PHONE: (828) 697-5595

FAX: (828) 697-4652

Darlene Burgess
Tax Administrator

July 19, 2017

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

RE: Tax Collector's Settlement: FY2016-2017

Dear Henderson County Commissioners:

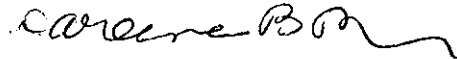
Attached please find the Preliminary Report for FY2016-2017 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am happy to report that as of the close of FY2016-2017, the Henderson County Tax Collector's Office collected 98.79% of the annual tax bills and 99.62% processed through Tax & Tag Together, for an aggregate collection percentage of 98.85%.

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 FY15-16 statewide average of 98.50% for annual tax bills.

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

Respectfully submitted,



Darlene Burgess
Henderson County Tax Administrator

SETTLEMENT FOR CURRENT TAXES: FY 2016-2017

Report date 30 June 2017

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	Charge	Credit
Difference				
G01 General County	70,733,342.62	136,302.68	70,869,645.30	70,869,645.30
Total General County				
Fire Districts:				
F15 Bat Cave	105,737.49	260.58	105,998.07	105,998.07
F01 Blue Ridge	1,010,228.72	2,691.81	1,012,920.53	1,012,920.53
F09 Dana	570,701.32	1,278.92	571,980.24	571,980.24
F03 Edneyville	704,939.71	2,073.61	707,013.32	707,013.32
F04 Etowah-Horse Shoe	1,120,756.98	2,023.58	1,122,780.56	1,122,780.56
F05 Fletcher	1,012,434.49	1,615.63	1,014,050.12	1,014,050.12
F11 Gerton	117,306.53	319.68	117,626.21	117,626.21
F06 Green River	470,108.06	1,091.18	471,199.24	471,199.24
F08 Mills River	115,983.05	286.78	116,269.83	116,269.83
F07 Mountain Home	1,441,350.65	2,410.10	1,443,760.75	1,443,760.75
F12 Raven Rock	186,157.38	394.72	186,552.10	186,552.10
F02 Valley Hill	1,398,812.50	2,363.32	1,401,175.82	1,401,175.82
Total Fire Districts	8,254,516.88	16,809.91		
Municipal Districts:				
C01 City of Hendersonville	0.00	0.00	0.00	0.00
C02 Town of Laurel Park	0.00	0.00	0.00	0.00
C03 City of Saluda	16,773.45	49.63	16,823.08	16,823.08
C04 Town of Fletcher	0.00	0.00	0.00	0.00
C50 Village of Flat Rock 51	0.55	0.00	0.55	0.00
Village of Flat Rock 52	0.00	0.00	0.00	0.00
Village of Flat Rock 56	0.00	0.00	0.00	0.00
C60 Town of Mills River	0.00	0.00	0.00	0.00
Total Municipal Districts	16,774.00	49.63		
SUBTOTAL	\$79,004,633.50	\$153,162.22		

TOTAL CHARGE TO TAX COLLECTOR

\$79,157,795.72

CREDITS TO THE TAX COLLECTOR:

All sums deposited by the Tax Collector to the credit of the Taxing Unit:		Deposits	Adjustments	Releases	Interest	Outstanding Tax / Liens against Personal Property	Outstanding Tax / Liens against Registered Motor Vehicles
G01	General County	69,198,833.29	605,455.77	50,952.92	136,302.68	878,100.64	0.00
Total General County							
Fire Districts:							
F15	Bat Cave	102,441.27	0.00	15.01	260.58	3,281.21	3,281.21
F01	Blue Ridge	985,901.28	3,039.90	123.38	2,691.81	21,164.16	21,164.16
F09	Dana	557,443.25	867.68	95.17	1,278.92	12,295.22	12,295.22
F03	Edneyville	684,247.54	1,463.65	1,966.50	2,073.61	17,262.02	17,262.02
F04	Etowah-Horse Shoe	1,099,606.75	1,137.26	2,168.60	2,023.58	17,844.37	17,844.37
F05	Fletcher	902,746.78	99,407.39	102.48	1,615.63	10,177.84	10,177.84
F11	Gerton	116,823.08	0.00	11.44	319.68	472.01	472.01
F06	Green River	464,174.79	539.18	51.15	1,091.18	5,342.94	5,342.94
F08	Mills River	112,607.65	164.36	17.98	286.78	3,193.06	3,193.06
F07	Mountain Home	1,423,907.91	2,504.60	125.27	2,410.10	14,812.87	14,812.87
F12	Raven Rock	182,431.03	30.65	21.94	394.72	3,673.76	3,673.76
F02	Valley Hill	1,379,637.21	1,971.01	100.15	2,363.32	17,104.13	17,104.13
Total Fire Districts		8,011,988.54	111,125.68	4,799.07	16,809.91	126,623.59	126,623.59
Municipal Districts:							
C01	City of Hendersonville	0.00	0.00	0.00	0.00	0.00	0.00
C02	Town of Laurel Park	0.00	0.00	0.00	0.00	0.00	0.00
C03	City of Saluda	16,772.66	0.00	0.79	49.63	0.00	0.00
C04	Town of Fletcher	0.00	0.00	0.00	0.00	0.00	0.00
C50	Village of Flat Rock 51	0.00	0.00	0.55	0.00	0.00	0.00
	Village of Flat Rock 52	0.00	0.00	0.00	0.00	0.00	0.00
	Village of Flat Rock 56	0.00	0.00	0.00	0.00	0.00	0.00
C60	Town of Mills River	0.00	0.00	0.00	0.00	0.00	0.00
Total Municipal Districts		16,772.66	0.00	1.34	49.63	0.00	0.00
TOTAL		\$77,227,574.49	\$716,581.45	\$55,753.33	\$153,162.22	\$1,004,724.23	\$0.00

TOTAL CREDITS TO TAX COLLECTOR: \$79,157,795.72

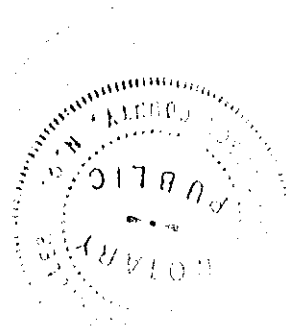
SWORN TO AND SUBSCRIBED BEFORE ME this 12 day of July, 2017.

My Commission expires: 12-18-2017

Respectfully Submitted,

Darlene Burgess
Darlene Burgess, Tax Administrator

Luis S. Oremiller
Notary Public



OFFICE OF THE HENDERSON COUNTY TAX COLLECTOR

200 North Grove Street, Suite 66

Hendersonville, NC 28792

Darlene Burgess
Tax Administrator

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

Lisa Obermiller
Administrative Assistant II

July 19, 2017

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

RE: FY 2016-2017 Progress Report regarding Delinquent Property Tax Collections

Dear Henderson County Commissioners:

For the FY2016-2017, we collected \$1,305,335.69 in prior-year taxes, plus all applicable fees and interest. At the close of this fiscal year, we have collected 99.58% of our prior-year (2015) annual tax bills (real property and listed personal property), and 99.67% for all previous years (including 2015 and years beyond our ten-year reach for enforced remedies.)

The responsibilities of the Deputy Tax Collector and staff include the monitoring and administration of statutorily-provided remedies used to collect delinquent tax. We have generated a great amount of revenue this year through the use of these remedies and are pleased to provide the following details on our efforts. While each effort is not always successful, our staff tirelessly explores all remedies for collection of delinquent taxes.

- Payment Arrangements: 286 new arrangements created, potential collection of \$519,239.38.
- Bank Attachments: 364 new actions created, potential collection of \$567,905.05.
- Wage Garnishments: 1,064 new actions created, potential collection of \$483,252.97.
- Rent Attachments: 6 new action created, potential collection of \$37,995.14.
- Pre-foreclosure: 279 new actions created, potential collection of \$426,728.97.
- Monies: 259 new actions created, potential collection of \$476,383.33.
- NC Debt Setoff: 8,690 new actions created, \$2,268,151.38 total taxes submitted for possible setoff.

The progress relating to delinquent tax collections has truly been a team effort based on persistence, commitment, dedication and pride in carrying out our statutory charge. Thank you for the opportunity to be of service to you as the governing body, and to our fellow taxpayers and citizens.

Respectfully submitted,



Luke Small
Deputy Tax Collector

Darlene Burgess
Tax Administrator

FY2016-2017 Delinquent Property Tax Collectors

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
2015	679,465.04	91.91	88,424.14	70.79	737,069.87	162.70	260,220.69	98.62
2014	90,213.52	119.36	20,291.09	32.07	106,705.44	151.43	145,854.98	703.90
2013	37,649.74	9,096.34	11,618.25	6,452.26	45,898.64	15,474.92	135,556.68	39,716.90
2012	24,919.24	15,977.19	10,389.89	12,612.25	29,517.17	28,587.71	121,328.75	68,041.17
2011	14,258.83	6,708.92	6,531.94	6,696.06	19,360.82	13,404.42	119,906.90	42,101.18
2010	14,313.82	6,438.70	7,448.65	8,112.45	20,579.93	14,550.81	113,770.08	37,134.64
2009	6,764.66	6,270.17	5,014.79	8,043.82	10,849.65	14,313.33	90,341.19	39,822.14
2008	4,967.66	6,034.29	4,318.79	8,655.30	8,800.23	14,609.31	120,164.12	49,671.02
2007	5,614.67	6,384.77	4,373.67	10,035.01	8,672.20	16,416.69	98,121.44	63,951.50
2006	3,047.96	2,859.00	3,343.50	5,653.06	5,643.13	8,374.38	141,388.31	75,012.61
2005/Prior	2,503.95	3,116.28	2,374.53	4,598.43	3,949.64	7,714.71	704,145.54	875,337.82
TOTAL:	883,719.09	63,096.93	164,129.44	70,961.29	997,046.72	133,762.41	2,050,808.69	1,291,591.50

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		6,251.02		3,884.93		10,135.59		176,676.63
Laurel Park		584.41		400.35		984.76		9,320.88
Saluda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.00
Fletcher		3,238.23		1,893.60		4,874.95		30,835.97
Flat Rock 51		85.26		46.43		131.65		877.81
Flat Rock 52		57.87		30.32		88.19		305.93
Flat Rock 56		0.00		0.00		0.00		27.40
Mills River		533.39		307.51		840.62		4,702.26
TOTAL:		10,750.18		6,363.14		17,055.76		222,861.88

DELINQUENT PROPERTY TAX COLLECTED FOR FIRE DISTRICTS:						
FIRE DISTRICT	TOTAL SPECIAL DISTRICT LEVY CREDIT (Tax + Late Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL SPECIAL DISTRICT CASH COLLECTED (includes Tax, Penalties, Interest & Costs)	
	Regular	RMV	Regular	RMV	Regular	RMV
Bat Cave	1,902.20	23.63	305.31	15.92	2,207.51	3,625.10
Blue Ridge	23,347.59	1,584.47	3,003.06	1,010.87	24,594.14	43,264.62
Dana	10,561.12	834.81	1,549.68	559.02	11,992.61	20,186.63
Edneyville	20,857.07	1,139.98	2,578.76	754.29	23,165.07	37,829.52
Etowah/HS	14,173.51	796.35	2,071.97	454.91	16,027.04	55,626.02
Fletcher	11,213.24	1,176.93	1,269.10	671.46	10,989.39	25,354.60
Gerton	1,630.69	1.08	127.94	3.05	1,758.63	250.50
Green River	6,985.45	270.76	1,237.26	148.10	8,128.48	11,704.04
Mills River	3,055.66	92.90	354.06	62.48	3,208.14	9,778.23
Mtn Home	16,386.45	1,212.89	2,063.15	748.86	17,468.93	21,165.97
Raven Rock	2,950.38	139.33	335.59	70.30	3,285.97	2,119.04
Valley Hill	20,357.36	781.96	2,559.19	431.13	22,823.35	19,737.27
Valley Hill #2	43.68	38.32	37.32	29.00	81.00	809.97
TOTAL:	133,484.40	8,093.41	17,490.39	4,959.51	145,720.26	251,451.51

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 2006 which are legally unenforceable

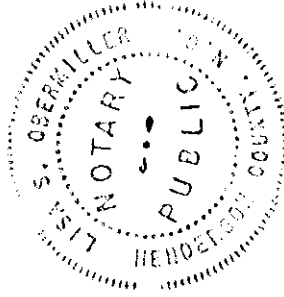
Respectfully Submitted,

Darlene Burgess
 Darlene Burgess, Tax Administrator

SWORN TO AND SUBSCRIBED BEFORE ME this 12 day of July, 2017.

John S. Oshermiller
 Notary Public

My Commission expires: 12-18-2017



TOTAL DELINQUENT PROPERTY TAX COLLECTED:			
	TOTAL LEVY CREDIT		YEAR END LEVY DUE
	Total	Total	Total
General County			
Municipalities	946,816.02	235,090.73	3,342,400.19
Fire Districts	10,750.18	6,363.14	222,861.88
TOTAL:	1,057,566.20	241,453.87	410,659.70

Resolution Approving the Settlement with the Tax Collector for the 2016-2017 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 2016-2017 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 2016-2017 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 2016-2017 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 19th day of July, 2017.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
J. Michael Edney, 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 2018.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2018.

THIS the 19th day of July, 2017.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
J. Michael Edney, Chairman

Attest: (County Seal)

Teresa L. Wilson, Clerk to the Board

Resolution Adopting the Order of Collection for the 2017-2018 Tax Year

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2017-2018 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 2016-2017 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 2017-2018 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2017 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2016-2017 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 19th day of July, 2017.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
J. Michael Edney, 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 19th day of July, 2017.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: _____
J. Michael Edney, Chairman

ATTEST: (OFFICIAL SEAL)

Teresa L. Wilson, Clerk to the Board