### PUBLIC INPUT SIGN UP SHEET

### PUBLIC INPUT SHALL BE LIMITED TO THREE (3) MINUTES PER PERSON.

### **EACH PERSON SHOULD:**

- (1) STATE YOUR NAME
- (2) IN WHAT AREA OF THE COUNTY YOU LIVE
- (3) SPEAK IN A CLEAR AND COURTEOUS MANNER.

Please Print: NAME	ADDRESS	ISSUE
2		Photo Company of the
		E
9		
10		
11		
12		
12		

### 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

October 22, 2010

Re: Tax Collector's Report to Commissioners – 11/01/10 Meeting

Please find outlined below collections information through October 21st for the 2010 bills, which were mailed out on August 13th, as well as registered motor vehicle bills. As a point of reference, we also have included collections information as of the same date last year.

### Annual Bills G01 Only:

2010 Total Charge \$57,480,282.77 Payments & Releases: 13,976,728.68 Unpaid Taxes: 43,503,554.09 Percentage collected: 24.32% (through 10/21/10)

2009 Total Charge: \$56,983,184.27 Payments & Releases: 11,468,349.45 Unpaid Taxes: 45,514,834.82 Percentage Collected: 20.13%

(through 10/21/09)

### Motor Vehicle Bills G01 Only:

2010 Total Charge: \$1,657,476.90 Payments & Releases: 1,186,622.85 Unpaid Taxes: 470,854.05 Percentage collected: 71.59%

(through 10/21/10)

2009 Total Charge: \$1,786,313.99 Payments & Releases: 1,282,079.78 504,234.21 Unpaid Taxes: Percentage collected: 71.77%

(through 10/21/09)

### Fire Districts All Bills

2010 Total Charge: \$6,435,456,14 Payments & Releases: 1,752,307.57 Unpaid Taxes: 4,683,148.57

Percentage Collected: 29.91% (through 10/21/10)

2009 Total Charge: \$6.328.509.05 Payments & Releases: 1,366,586.06 Unpaid Taxes: 4,961,922.99 Percentage Collected: 24.54%

(through 10/21/09)

Deputy|Tax Collector

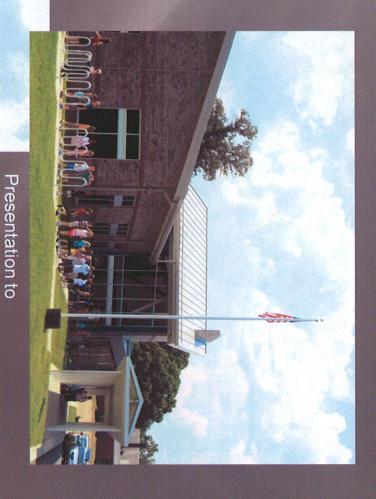
Stan C. Duncan, Tax Collector



# illandale and Mills River Elementary Schools

### Energy Savings and LEED Certification:

What sustainable strategies are incorporated in the building? What \$'s were spent? Value? Worth the investment?



Henderson County Commissioners
November 1<sup>st</sup>, 2010

Bo Caldwell, Henderson County Public Schools Martin Ballard, HCPS Dave Lyons, HCPS Jimmy Wilhide, Moseley Architects

**OSELEYARCHITECTS** 

### School Info & Achievements



80,713 square feet
35 classrooms
722 student capacity
800 student core

First buildings to achieve LEED Certification in Henderson County



Recognized by the EPA's ENERGY STAR program for design and (soon) operations



EARN THE ENERGY STAR

## How Do We Measure Green?

### The Other Bottom Lines: Dollars, Cents & Society

Economic: nothing can be sustainable if saves in the long-run it costs too much up-front, even if it

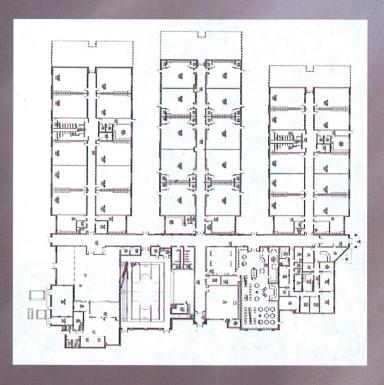


Societal: student performance and wellbeing are the key missions for a school

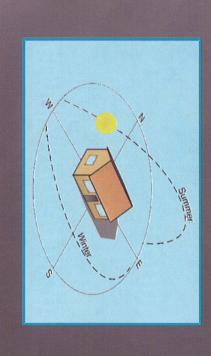


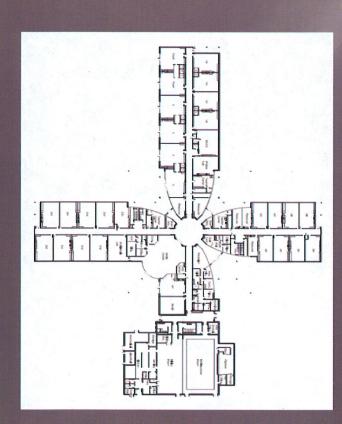
"Building Green" should benefit People, Planet & Performance

### Solar Orientation



VS.





## **Energy Saving Features**



Daylit Corridors and Classrooms



## Water Saving Features

### Plumbing Fixtures:

- Pint-flush urinals 0.125 gpf = **88%** savings
- **Dual-flush toilets** 1.6/1.1 gpf = **21%** savings
- Low-flow lavatories 0.5 gpm auto = 33% savings
- Low-flow shower 1.5 gpm = **40%** savings





### Material Selection

- Wood certified by the Forest Stewardship Council (FSC) used for doors and gym floor
- Recycled and regional materials such as structural steel, concrete, ceiling tile, carpet & glass used throughout









### Indoor Environment

### Acoustical Improvements

- Ceiling tile with high Noise Reduction Coefficient (NRC) to improve speech intelligibility
- Sound-rated, full-height walls with acoustical insulation
- HVAC noise limited to 45 decibels



### **MOSELEYARCHITECTS**

## So How Much is All This Saving?





Sugarloaf bills adjusted by 10% to account for its larger size Average School = new elementary school of same size built to NC code

## Costs by LEED Credit Category

\$340,139	Total
\$3,279	USGBC Certification Fees
\$156,303	Indoor Environmental Quality
\$11,850	Materials & Resources
\$160,040	Energy & Atmosphere
\$2,888	Water Efficiency
\$5,779	Sustainable Sites

= 2.27% of project budgets

Savings (average per school):

Energy: \$66,700 (51%)

Water: \$5,450 (46%)

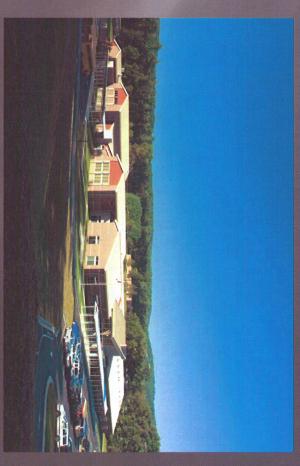
Cost (each school):

\$340,139

Total:

% of Budget: 2.27%

•



40-yr Life-cycle Savings: Payback Period:

\$5.65M per school
4.7 years



# Hillandale and Mills River Elementary Schools

## Energy Savings and LEED Certification:

What sustainable strategies are incorporated in the building? Worth the investment? What \$'s were spent? Value?

Questions or Comments?



LEED for Schools Certified Project Checklist
Hillandale Elementary School
Henderson County, NC

USGBC Project 10126626 Certified: 09.28.10

1 C Credit 3 Enhanced Commissioning Enhanced Refrigerant Management C Credit 5 Measurement & Verification C Credit 6 Green Power	1   Dicentified Water Use Reduction, 30% Reduction   1   1   1   1   1   1   1   1   1	Water E Water E Credit 1.1 Credit 1.2 Credit 2.2 Credit 3.1	n Activity Pollution Prevention ratal Site Assessment on nt Density & Community Connectivity Redevelopment Transportation, Public Transportation Access Transportation, Bloycle Storage & Changing Rooms Transportation, Low-Emitting and Fuel-Efficient Vehicles Transportation, Parking Capacity pment, Protect or Restore Habitat pment, Maximize Open Space Design, Quantity Control Design, Quantity Control Effect, Non-Roof Effect, Non-Roof Effect, Roof	7 9 Sustainable Sites 16 Points
Innovation in Desi Innovation in Desi Innovation in Desi Innovation in Desi Innovation in Desi LEED® Accredited School as a Teach School as a Teach	1   1   1   1   1   1   1   1   1   1	Prereq 1 Minimum IAQ Pe Prereq 2 Environmental T. Prereq 3 Minimum Acoust Credit 1 Outdoor Air Deliv Credit 2 Increased Ventilic Credit 3.1 Construction IAQ Credit 3.2 Construction IAQ Credit 4 Low-Emitting Ma	13 7 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ints 7 6 Materials & Resources
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6 Points	Required Required Required 1 1 1 1 to 4	Required	13 Points



LEED for Schools Certified Project Checklist
Mills River Elementary School
Henderson County, NC

USGBC Project 10126628 Certified: 09.28.10

Y Derecq 1 Fundamental Y Derecq 2 Minimum Ene Y Derecq 3 Fundamental 5 5 D Credit 1 Optimize Ene 1 C Credit 2.1 On-Site Rene Enhanced Co Enhanced Re 1 C Credit 4 Measurement	Credit 1.1 Water Efficient La Credit 1.2 Water Efficient La Credit 2 Innovative Waste Innovative Waster Use Reduce Credit 3.1 Water Use Reduce Credit 3.2 Water Use Reduce Credit 4 Process Water Use Credit 5 Process Water Use Credit 1.2 Water Efficient La Credit 2.2 Water Use Credit 2.2 Water Use Credit 2.2 Water Use Credit 3.1 Water Use Reduce Credit 3.2 Water Use Credit 3.2 Water Use Credit 4 Process Water Use Cr	Credit 5.2 Credit 6.1 Credit 6.2 Credit 7.1 Credit 7.2 Credit 8 Credit 9 Credit 10	Y C Prereq 1 Construction Y D Prereq 2 Environmer C Prereq 1 Construction Y D Prereq 2 Environmer C Prereq 2 Environmer C Predict 3 Site Selectic C Credit 4.1 Alternative C Credit 4.2 Alternative C Credit 4.3 Alternative C Credit 5.1 Site Develop
Fundamental Commissioning of the Building Energy Systems Minimum Energy Performance Fundamental Refrigerant Management Optimize Energy Performance On-Site Renewable Energy Enhanced Commissioning Enhanced Refrigerant Management Measurement & Verification Green Power	Water Efficient Landscaping, Reduce by 50% Water Efficient Landscaping, No Potable Use or No Irrigation Innovative Wastewater Technologies Water Use Reduction, 20% Reduction Water Use Reduction, 30% Reduction Water Use Reduction, 40% Reduction Process Water Use Reduction	Site Development, Maximize Open Space Stormwater Design, Quantity Control Stormwater Design, Quality Control Heat Island Effect, Non-Roof Heat Island Effect, Roof Light Pollution Reduction Site Master Plan Joint Use of Facilities	able Sites  Construction Activity Pollution Prevention  Environmental Site Assessment Site Selection  Development Density & Community Connectivity  Brownfield Redevelopment  Alternative Transportation, Public Transportation Access  Alternative Transportation, Bicycle Storage & Changling Rooms  Alternative Transportation, Low-Emitting and Fuel-Efficient Vehicles  Alternative Transportation, Parking Capacity  Site Development, Protect or Restore Habitat
Required Required Required 1 to 10 1 to 3 1 1 1	17 Points	7 Points	16 Points Required Required 1

& Manufactured Regionally  & Manufactured Regionally  1  20 Points	dit 5.2 Regional Materials, 20% Extracted, Processed & Manufactured Regionally dit 6 Rapidly Renewable Materials dit 7 Certified Wood door Environmental Quality	Indoo		7	13	
& Manufactured Regionally & Manufactured Regionally 1 1 1 1			0			
& Manufactured Regionally  & Manufactured Regionally  1				No.	Yes	_
& Manufactured Regionally & Manufactured Regionally 1		C Credit 7	C		-	
& Manufactured Regionally  Manufactured Regionally  Manufactured Regionally		C Credit 6	C	_		
& Manufactured Regionally		C Credit 5.2	C		-	
c-consumer)	Regional Materials, 10% Extracted, Processed & Manufactured Regionally	C Credit 5.1	C		-	
o consimor)	Recycled Content, 20% (post-consumer + ½ pre-consumer)	C Credit 4.2	C		-	
e-consumer) 1	Recycled Content, 10% (post-consumer + ½ pre-consumer)	C Credit 4.1	C		1	
	Materials Reuse, 10%	C Credit 3.2	C	_		
	Materials Reuse, 5%	C Credit 3.1	C	_		
from Disposal	Construction Waste Management, Divert 75% from Disposal	C Credit 2.2	C		-	
from Disposal	Construction Waste Management, Divert 50% from Disposal	C Credit 2.1	C		-	
itructural Elements 1	Building Reuse, Maintain 50% of Interior Non-Structural Elements	C Credit 1.3	C	1		
lls, Floors & Roof 1	Building Reuse, Maintain 100% of Existing Walls, Floors & Roof	C Credit 1.2	C	1		
s, Floors & Roof 1	Building Reuse, Maintain 75% of Existing Walls, Floors & Roof	C Credit 1.1	C	1		ed
Required	Storage & Collection of Recyclables	D Prereq 1	O		<b>~</b>	ed
13 Points	Materials & Resources	Wateri		o.	1	Block
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35	No.	_							No.	1	2		1					1		1		_				
o T		D Credit 3	C Credit 2	DCr	CCC	CCC	C Cr	-		DCC	D Cr	D Cr	DCr	D cr	D C	DCC	D Cr	DCC	C Credit 4	CC	C C	D C	D Cr	D Pr	D Pr	D Prereq 1
rojec		edit 3	edit 2	Credit 1.4	C Credit 1.3	C Credit 1.2	C Credit 1.1	nova		Credit 10	Credit 9	Credit 8.2	Credit 8.1	Credit 7.2	Credit 7.1	Credit 6.2	Credit 6.1	Credit 5	edit 4	Credit 3.2	C Credit 3.1	Credit 2	Credit 1	Prereq 3	Prereq 2	ereq 1
Project Totals (pre-certification estimates)  Certified 29-36 points Silver 37-43 points Gold 44-57 points Platinum 58-79 points		School as a Teaching Tool	LEED® Accredited Professional	Innovation in Design: Exemplary Performance WEc3	Innovation in Design: Exemplary Performance SSc5.2	Innovation in Design: Process Water Use Reduction	Innovation in Design: Exemplary Performance MRc5	Innovation & Design Process		Mold Prevention	Enhanced Acoustical Performance	Daylight & Views, Views for 90% of Spaces	Daylight & Views, Daylighting	Thermal Comfort, Verification	Thermal Comfort, Design	Controllability of Systems, Thermal Comfort	Controllability of Systems, Lighting	Indoor Chemical & Pollutant Source Control	Low-Emitting Materials	Construction IAQ Management Plan, Before Occupancy	Construction IAQ Management Plan, During Construction	Increased Ventilation	Outdoor Air Delivery Monitoring	Minimum Acoustical Performance	Environmental Tobacco Smoke (ETS) Control	Minimum IAQ Performance
79 Points		_		_		_	_	6 Points		_	1 to 2	_	1 to 3	_	_	_	_		1 to 4		_	_	_	Required	Required	Required

44 35 Project Totals (pre-certification estimates)

Certified 29-36 points Silver 37-43 points Gold 44-57 points Platinum 58-79 points

### **2011 REAPPRAISAL UPDATE**

**Henderson County Board of Commissioners** 

Regular Meeting - 1 November 2010

Stan C. Duncan
County Assessor/Tax Collector

### **Determining Authority...**

In re AMP, Inc.,

"The North Carolina General Assembly, and no one else, determines how property in this State should be valued for purposes of ad valorem taxation."

287 N.C. 547, 215 S.E. 2d 752 (1975)

### **Uniform Appraisal Standard**

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

N.C.G.S 105-283

### Market Value is...

- "Value in Exchange"...
- BUT NOT necessarily the most recent price paid in an arms length transaction WHEN competent evidence of a different value is presented, and
- NOT the highest or lowest value, BUT the most probable value meeting the requirements of the Uniform Appraisal Standard, and
- NOT a "foreclosure" or "short sale".

### Reappraisal Timeline...

20 October 2010 – *Proposed* Schedules of Values, Standards, and Rules Presented

- 1 November 2010 Reappraisal Update
- 10 November 2010 Public Hearing on the *Proposed*Schedules
- 17 November 2010 Adoption of Schedules by the Governing Body (County Board of Commissioners ONLY)

### **Statutory Distinction**

· For the Real Property Appraisal Staff:

The Schedules of Values, Standards and Rules are to be "sufficiently detailed to enable those making appraisals to adhere to them in appraising real property."

G.S. 105-317(b)(1)

• For the Property Owners:

A property record be prepared and "maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised."

G.S. 105-317(b)(3)

### The Task . . .

Reappraise <u>all</u> real property at Market Value

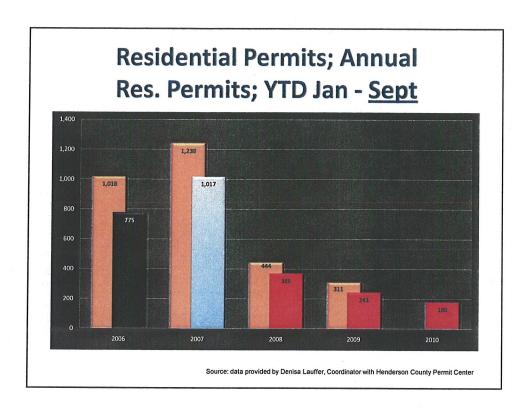
Effective as of 1 January 2011:

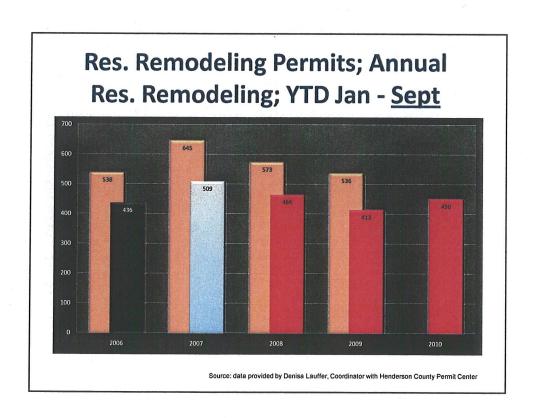
65,658	<b>Total Parcels of Real Property</b>
62,440	Parcels with Land
37,067	Single-Family Residential Properties
3,219	Condominiums/Townhomes
2,389	Vacant Acreage (greater than 5 acres)
4.644	Commercial/Industrial Parcels

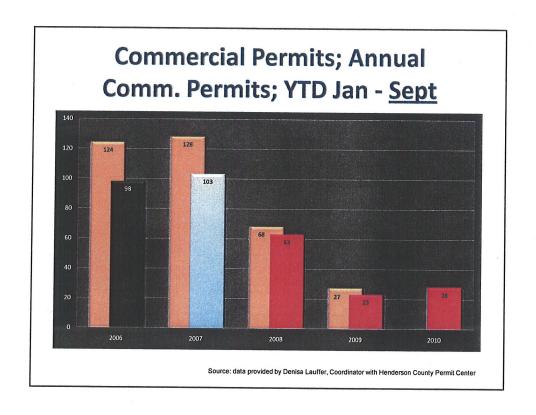
1,602 Parcels in Present-Use Value (Agriculture, Horticulture, Forestland)
1,357 Parcels w/ Tax Relief (Elderly/Disabled, and Veterans)

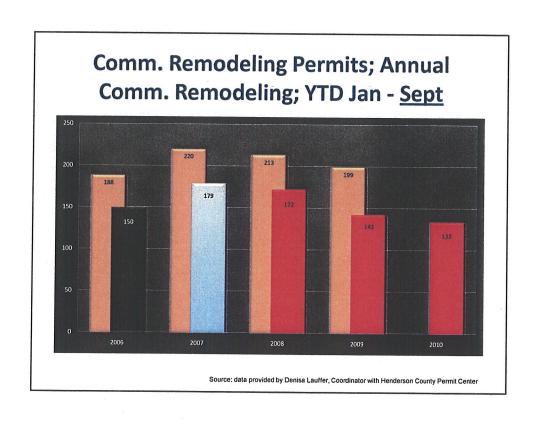
### **Economic Principles Involved**

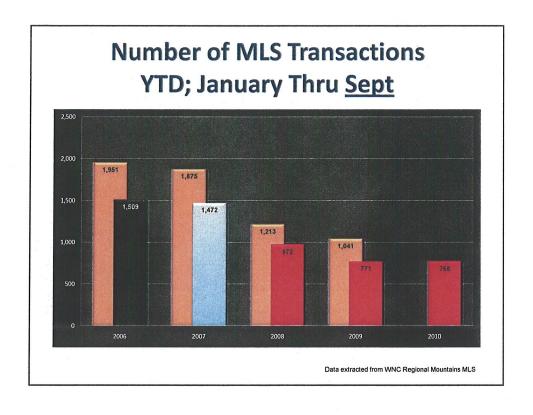
- 1. Highest & Best Use:
  - Legally Permitted
  - Physically Possible
  - Financially Feasible
  - Generates the Greatest Net Return
- 2. Anticipation
- 3. Balance
- 4. Change
- 5. Consistent Use
- 6. Contribution
- 7. Substitution
- 8. Supply & Demand, AND
- 9. Adhere to USPAP Standard 6 (for mass appraisal)

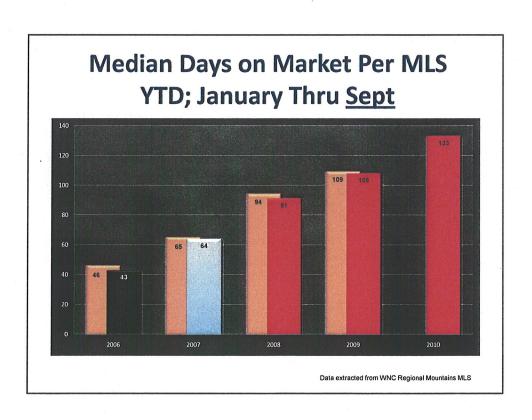




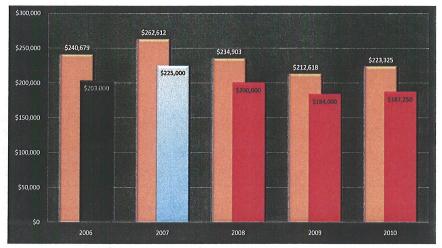












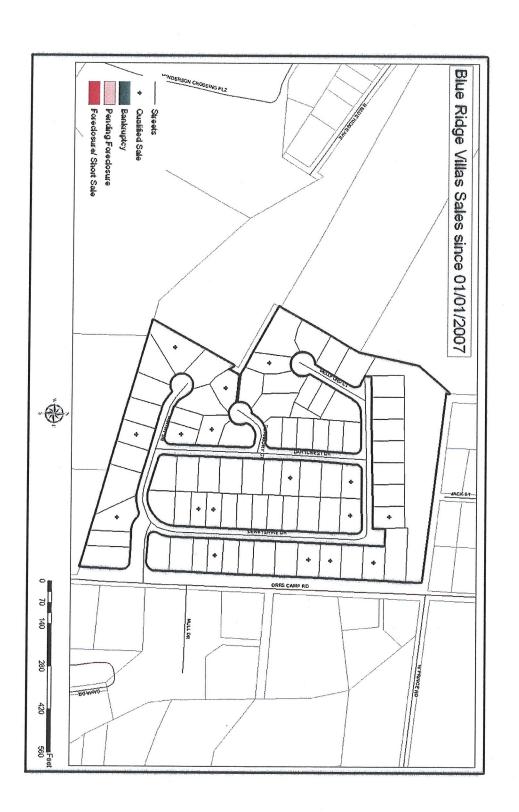
Data extracted from WNC Regional Mountains MLS

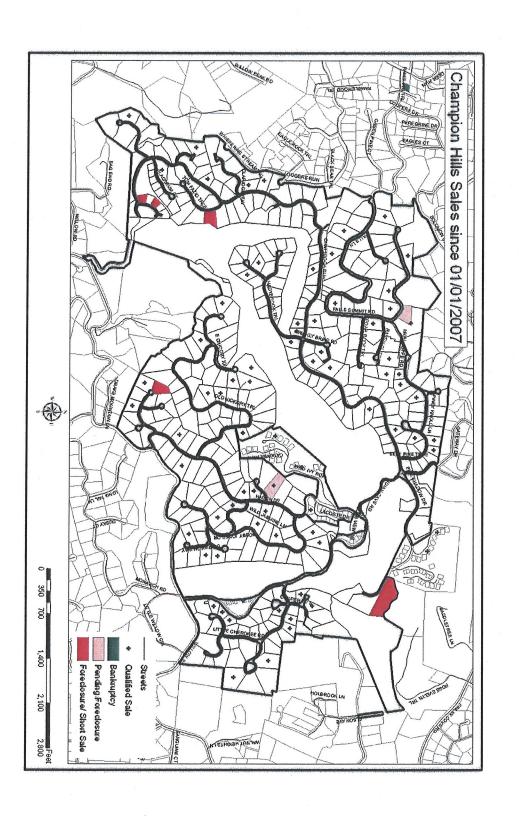
### Reappraisals Recognize...

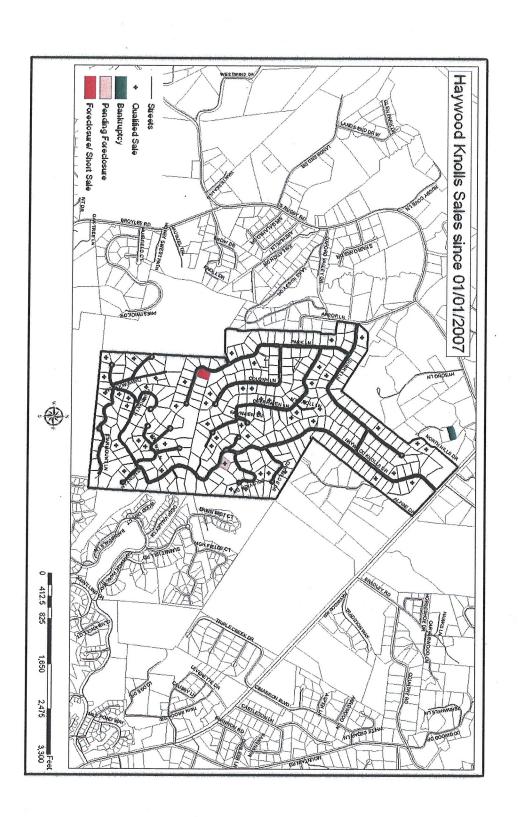
The "Market Change" in real property:

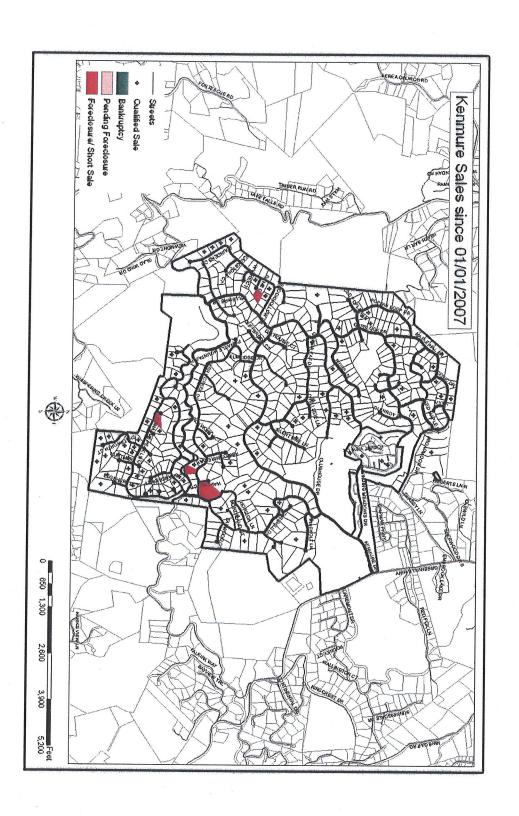
However, the change in markets is rarely uniform across any county. Rather, markets tend to vary by identifiable influences:

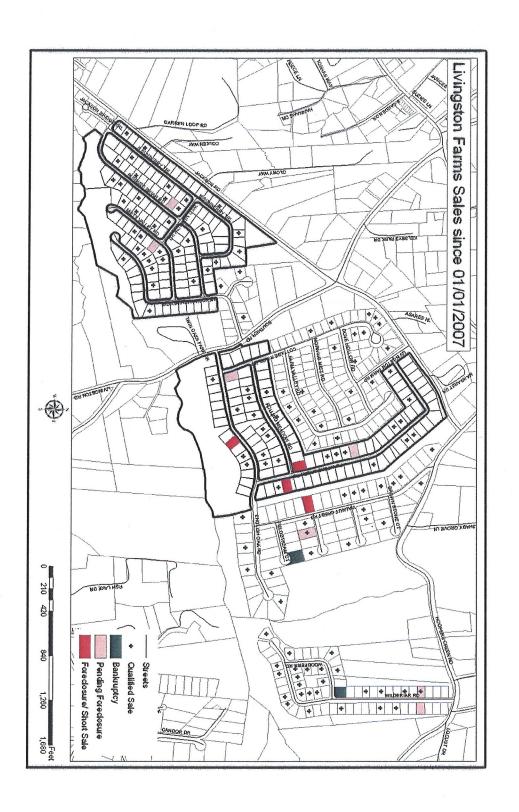
- Location
- Property type
- Age / Condition













### Comparison of Sale Types 1 July 2008 Thru September 2010

NEIGHBORHOOD	Foreclosure Sales	Short Sales	Qualified Sales
Blue Ridge Villas	-	-	11
Champion Hills	9	-	29
Haywood Knolls	1	-	29
Kenmure	1	3	48
Livingston Farms	3	2	53
Southchase	-	2	37

### **Analysis of September MLS Sales**

Total Residential MLS Transactions: 96 R

96 Residential Units

Average Sales Price:

\$224,159

Median Sales Price:

\$197,952

Number of Foreclosure Sales:

11

Number of "Short Sales":

3

Number of Qualified MLS Sales:

**61** Residential Units

Average Sales Price:

\$263,102

Median Sales Price:

\$227,000

### **Analysis of September MLS Sales**

Number of Qualified MLS Sales:

**61** Residential Units

# of Qualified Condominiums: 8
# of Qualified Townhomes: 6
# of Qualified Rural Locations: 5
# of Single-Family (subdivision) Res.: 42

Assessment Ratio of the 61 Sales Based on 2007 Schedules: 106.56%
Assessment Ratio of the 61 Sales Based on 2011 Schedules: 98.07%

Number of Single-Family Residential:

42 Residential Units

Assessment Ratio Based on 2007 Schedules:
Assessment Ratio Based on 2011 Schedules:

108.00% 98.23%

### Reappraisals Create . . .

An equitable distribution of the tax obligation.

- Personal Property (motor vehicles, business machinery & equipment, aircraft & watercraft), is appraised and assessed at Market Value each and every year.
- Real property is appraised and assessed at Market Value ONLY in the year of, and as of, the general reappraisal.

### **The Shifting Burden**

Level of Assessment Relative to January 1 Market Value

Real Property	Year	Personal Property
100.00%	2011	100.00%
94.75%	2010	100.00%
87.19%	2009	100.00%
90.75%	2008	100.00%
97.94%	2007	100.00%
83.83%	2006	100.00%
86.46%	2005	100.00%
92.41%	2004	100.00%
99.47%	2003	100.00%
85.88%	2002	100.00%

### Tax Year 2007 vs. 2010...

### Comparison of Tax Base Components:

Component	2007	2010	Change
REAL Property Registered MV's Personal Property Public Utilities	\$ 10,437,410,000 (84.89%) 873,186,000 ( 7.10%) 799,000,000 ( 6.50%) 185,000,000 ( 1.50%)	\$11,390,000,000 (87.18%) 735,000,000 (5.63%) 740,000,000 (5.66%) 200,000,000 (1.53%)	\$952,590,000 \$138,186,000 \$ 59,000,000 \$ 15,000,000
TOTAL	\$ 12,294,596,000	\$13,065,000,000	\$770,404,000

### The Tax Base is Comprised of...

- 87.18% Real Property; land & improvements (structures permanently attached), including some manufactured housing
- 5.66% Personal Property; Business-Personal (machinery & equipment, furniture, computers, etc.,), aircraft, watercraft, untagged motor vehicles, & some manufactured housing
- 5.63% Registered Motor Vehicles; Licensed (tagged) Vehicles
- 1.53% Public Service Companies; Public Utilities and other regulated companies

### **Registered Motor Vehicles**

### **Economic Shift:**

Fiscal Year	# of Vehicles	Assessed \$
2003-04	99,196	\$766,235,095
2004-05	102,458	\$811,942,453
2005-06	104,253	\$840,878,723
2006-07	106,416	\$879,991,396
2007-08	109,064	\$915,294,554
2008-09	94,461	\$871,957,292
2009-10	91,826	\$805,929,404
2010-11 (Est.)	87,500	\$735,000,000

### **Tax Relief Programs**

Elderi	Elderly Exclusion & Veterans:							
TAX YEAR	#	Value Excluded	% Change					
2006	913	\$34,019,336						
2007	1,018	\$47,725,742	+11.5% / +40.3%					
2008	1,251	\$62,498,363	+22.9% / +31.0%					
2009	1,381	\$74,676,804	+10.4% / +19.5%					
2010	1,521	\$85,664,472	+10.1% / +14.7%					

### **Tax Relief Programs**

### **Present-Use Value:**

TAX YEAR	#	Value Deferred	% Change
2006	1,595	\$ 170,973,336	
2007	1,563	\$ 384,725,934	-2.0% / +125.0%
2008	1,554	\$ 393,658,924	58% / +2.3%
2009	1,610	\$ 377,589,075	+.04% / -4.1%
2010	1,609	\$ 375,859,135	- /005%

### **Going Forward...**

### 2011 Reappraisal

Real Property Values will "change"; some up, some down.., some very little, some significantly...

### **On-going Legislation**

Will seek to expand current Tax Relief Programs...

### **Market Climate**

Confidence will lag behind positive growth...

### Questions...

Stan C. Duncan
Henderson County Assessor/Tax Collector

697 - 4876 (Office - direct line)