#### MINUTES

# STATE OF NORTH CAROLINA COUNTY OF HENDERSON

BOARD OF COMMISSIONERS February 3, 1997

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 7:00 p.m. in the Commissioners' Conference Room of the Henderson County Office Building.

Those present were: Chairman Bob Eklund, Vice-Chair Grady Hawkins, Commissioner Vollie G. Good, Commissioner Renee Kumor, Commissioner Don Ward, County Manager David E. Nicholson, Assistant County Manager/Staff Attorney Angela M. Skerrett, County Attorney Don H. Elkins, and Clerk to the Board Elizabeth W. Corn.

Also present were: Planning Director Matt Matteson, Parks and Recreation Director Larry Harmon and Planner Karen Collins.

#### CALL TO ORDER/WELCOME

Chairman Eklund called the meeting to order and welcomed all in attendance.

#### PLEDGE OF ALLEGIANCE

Commissioner Kumor led the Pledge of Allegiance to the American Flag.

#### INVOCATION

David Nicholson, County Manager, gave the invocation.

#### DISCUSSION/ADJUSTMENT OF AGENDA

Commissioner Hawkins added one item as "G" under discussion items, PERSONNEL.

Commissioner Ward added three items:

- 1. One item after CONSENT AGENDA but before DISCUSSION ITEMS, EDNEYVILLE ZONING ISSUE.
- 2. One item under "D" as "4", Fire Dept. Budget Presentations.
- 3. One item, request estimated projection of revenue of our growth before the February CIP meeting on February 10.

David Nicholson added one item as "H" under Discussion Items, Extension of Time for Completion of Improvements - on a Land Development Ordinance.

#### CONSENT AGENDA

Commissioner Kumor had a question regarding the Henderson County Public Schools Financial Report.

David Nicholson stated that Ms. Kumor had asked about purpose#9100, they had already spent \$944,171. David had talked to Neil Tilley, Finance Officer for the Public Schools, and he informed David that

they had paid some Architect's expenditures for the new elementary school. On their next agenda, they have the budget amendment to increase that budget. In the future if he has something odd, he will put a note on the bottom to explain.

Commissioner Kumor made the motion to approve the Consent Agenda as presented. All voted in favor and the motion carried.

#### CONSENT AGENDA included:

Review of Minutes- Minutes were presented for the Board's review and approval of the following meetings: January 6, 1997, January 15, 1997, January 23, 1997, September 16, 1996, September 19, 1996, October 24, 1996 and December 6, 1996.

Henderson County Financial Report - The Henderson County Financial Report for December 1996 was presented for the Board's information only.

Henderson County Public Schools Financial Report - The School Financial Report for December 1996 was presented for the Board's information only.

Tax Releases - A list of 28 tax release requests was presented for the Board's approval.

Tax Refunds - A list of 16 tax refund requests was presented for the Board's approval.

CIP Monthly Reports - The December report was presented for the current on-going Capital Improvements Projects.

Notification of Vacancies - The Board was notified of 1 vac. on the Downtown Hendersonville Inc. Board. This will appear under "Nominations" on the next agenda.

#### INFORMAL PUBLIC COMMENTS

- 1. Sarah Wade A little girl read a prepared letter thanking the Board for the East Flat Rock recreation park. She plays hockey and basketball. Her brother plays at the park every day.
- 2. Raymond Ward Mr. Ward discussed zoning, the water line and the sewer line in the Edneyville community. He has heard that all this will be a boon for Edneyville. He wondered where the boon will come from. He and most everyone he has talked to are not interested in a boon. Mr. Ward said that he has not found one person yet who is interested in zoning Edneyville. He asked what will the Justice Academy do for the community of Edneyville?

Page 3

PUBLIC HEARING - Appointments to the Laurel Park Planning and Zoning Board & The Laurel Park Zoning Board of Adjustment

Commissioner Ward made the motion for the Board to go into Public Hearing. All voted in favor and the motion carried.

Angela Skerrett informed the Board that effective October 1, 1996, any time the Board of Commissioners is making an appointment to the City Zoning Board of Adjustment or the City Planning Board from the ETJ they must hold a Public Hearing. It has been advertised in the Times-News that the Board will be holding this Public Hearing. Persons can apply up until the present time.

We had received applications from five persons wishing to be appointed:

1. Tim J. Cochran, 565 Ransier Drive

- 2. Boyce E. Orr, 671 E. Park Place
- 3. Jeremiah Farrington, 455 Ransier Drive
- 4. Kenneth A. Brown, 120 Laurel Park Place
- 5. Daniel H. McGraw, 314 Overlook Terrace

The Board of Commissioners has 45 days after the Public Hearing to make the appointment. The Board of Commissioners may consider making appointments from individuals living in the Extra-Territorial Jurisdiction of Laurel Park.

Public Input - There was none.

Commissioner Ward made the motion for the Board to go out of Public Hearing. All voted in favor and the motion carried.

Commissioner Good nominated Boyce E. Orr to fill one of the two positions on the Laurel Park Planning Board.

Commissioner Kumor nominated Tim Cochran to fill the second position on the Laurel Park Planning Board.

Commissioner Kumor made the motion to close the nominations and appoint Mr. Orr and Mr. Cochran to the Laurel Park Planning Board. All voted in favor and the motion carried.

Commissioner Ward nominated Jeremiah Farrington to fill one of the positions on the Laurel Park Zoning Board of Adjustment.

Commissioner Hawkins nominated Kenneth Brown to fill the second position on the Laurel Park Zoning Board of Adjustment.

February 3, 1997

Commissioner Kumor made the motion to close the nominations and appoint Mr. Farrington and Mr. Brown to the Laurel Park Zoning Board of Adjustment. All voted in favor and the motion carried.

### PUBLIC HEARING - Commissioner Districts

Commissioner Good made the motion for the Board to go into Public Hearing. All voted in favor and the motion carried.

ofthe Board reminded all present that David Nicholson Commissioners had requested this Public Hearing on the issue should the Board pursue this issue of local control over the establishment of the Commissioner Districts. Currently, Henderson County's districts are established by a local bill through the General Assembly. The only way to change the districts is to request that our local bill be amended. Most Boards of Commissioners have the authority to make changes of their districts. The Henderson County Board of Commissioners has requested input from the public on this issue.

#### Public Input

1. Bryan Aleksich - Mr. Aleksich stated that Mr. Nicholson was wrong, saying that NCGS 153-22 says that you don't have to go Raleigh, that it can be done locally without even talking to the people in Raleigh.

Mr. Nicholson informed Mr. Aleksich that currently Henderson County has a local bill that overrides the Statute in Henderson County.

Mr. Aleksich said he spent 40 minutes talking to Bob Joyce at the Institute of Government, is a lawyer and the resident expert on the law in this area.

He asked that the Board consider a change in the structure of the method rather than the realignment of the districts. Mrs. Mae Alexander chairs a group that is already working to redraw the voting districts. Mr. Aleksich would like the Commissioners to charge this group to review the options of methods available in which the Commissioners can be elected. Mr. Aleksich suggested an increase in the number of Commissioners be considered, either seven or nine.

Commissioner Kumor made the motion to close the Public Hearing. All voted in favor and the motion carried.

David Nicholson listed the options the Board has:

1. Leave the districts just as they are.

- 2. Redesign the districts during the General Assembly, asking them to amend our local bill to show new district lines.
- 3. Requesting the General Assembly to do away with Henderson County in the local bill, to have the decisions based on the State Law referred to earlier.

Mr. Nicholson stated this should be looked at during this session of the General Assembly because people will be filing for office in 1998 before next years General Assembly. Discussion followed.

The first thing the Board would have to do is repeal or change the local act.

Commissioner Kumor made the motion that the Board start the process to set in motion the fact that the Board would like to make the request, should it be necessary, that the piece of legislation in question be repealed. All voted in favor and the motion carried.

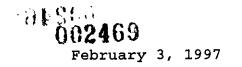
#### EDNEYVILLE ZONING

Commissioner Ward stated that he had received several phone calls and visits about the zoning of Edneyville. Mr. Ward felt that the reason staff had been instructed to look at zoning Edneyville was to protect the citizens from the Academy and to give them some land protections. The people in the Edneyville community do not want their land zoned. Mr. Ward asked the Board to eliminate Edneyville from the study plan for the Planning Board and staff for zoning.

Commissioner Kumor stated she feels it is important to zone Edneyville in a way that will preserve the integrity of the community to allow for growth and expansion of an asset that the State has invested \$7 million or more in. If we don't zone Edneyville in a way that keeps density at a minimum, you will see with a water line and a package plant - the boon that many of the residents don't want.

Following much discussion, Commissioner Ward made the motion to have a public meeting in the Edneyville community for educational purposes, to see if the citizens want their property zoned.

There was much discussion. Don Elkins had some concerns regarding the Board of Commissioners redirecting the Planning Board. Commissioner Ward withdrew his motion to request the Planning Board hold a public meeting in the Edneyville community regarding zoning. Commissioner Ward then requested the Planning Board hold an educational meeting for Edneyville Community. All were in favor of the request.



#### TAX REPORT

Terry F. Lyda, County Tax Collector gave the tax report a copy of which is attached as part of these minutes. The percentage collected through January, 1997 was 90.649% (this compares to a collection percentage of 89.633% for January, 1996).

Mr. Lyda recommended to the Board that unpaid Tax Liens be advertised once: On May 19, 1997 (the third Monday).

Commissioner Ward made the motion to authorize Terry Lyda to advertise the tax liens as outlined. All voted in favor and the motion carried.

# REQUEST TO SUBMIT A NORTH CAROLINA PARKS & RECREATION TRUST FUND GRANT APPLICATION

Larry Harmon informed the Board that the Parks and Recreation Department is seeking the Board of Commissioners approval of a grant application to the North Carolina Parks & Recreation Trust Fund. The department proposed to apply for a 50/50 matching grant for the continued development of Etowah Recreation Park. The grant has to have a cash match and the application deadline is February 29, 1997. If approved by the State of North Carolina, funding would be received in July 1997.

Requirements that have to be met before the grant application is submitted are for the Board to approve the following items:

- 1. Grant application/certification form
- 2. Notice of limitation of use form
- 3. Accessibility assurance form
- 4. Approved master plan and boundary map
- 5. Cash match amount for the grant.

The County Manager had requested that the Board be presented with various cash-match alternatives. Therefore, the Board needed to decide one of the following:

- 1. Do not apply for the grant
- 2. Apply for the grant for the maximum amount of \$25,000 county funds and \$250,000 State funds for a total of \$500,000. This would provide funds to complete the entire Etowah project this year.
- 3. Apply for the same amount as the 1996-97 CIP project amount. This would be \$110,485 county and \$110,485 State for a total of \$220,970.
- 4. Apply for ½ the amount as received for the 1996-97 CIP project. This would be \$55,242.50 County funds and \$55,242.50 State funds for a total of \$110,485.

5. Some other combination of funding as recommended by the Board.

The Parks and Recreation Advisory Board recommended #3 for approval. This option would require a county contribution of \$110,485 (same as the budget in 1996 for the project) which is a total grant amount of \$220,970. This grant would complete the ballfields, basketball court, tennis court and group picnic shelter at Etowah Park.

The Board has a CIP meeting scheduled for February 10. Commissioner Hawkins requested that no action be taken on this until after the scheduled CIP meeting.

Larry Harmon recognized the following in the audience:

- Virgil McClure, member of the Recreation Advisory Board
- Dean Griffin, David Laidlaw, and Terry Maybin, members of the Recreation Advisory Board.
- George Cagle, Chairman of the Recreation Advisory Board.

David Nicholson suggested the Board postpone action on this item until after the CIP meeting, act on it possibly at Monday night's CIP meeting. The consensus of the Board was in agreement.

# SET PUBLIC HEARING FOR EMERGENCY MANAGEMENT AND STATE OF EMERGENCY ORDINANCE

David Nicholson reminded the Board that on Wednesday, December 18, 1996, the Board of Commissioners held a workshop on the Henderson County Emergency Management Ordinance and the Henderson County State of Emergency Ordinance. At the conclusion of the workshop, the Board expressed the desire to hold a Public Hearing on these ordinances. It was suggested that this Public Hearing be held on February 19, 1997 at 9:00 a.m.

During the workshop the Commissioners expressed concern about Section 5 Paragraph 1(c), regarding payment for borrowed property or equipment during disaster/emergencies. The wording has been changed to reflect the Board's policy in reference to this matter.

Mr. Nicholson recommended that this Public Hearing be held at the mid-month meeting on February 19. Copies of these ordinances have been sent again to the municipalities for their review and comments.

Commissioner Good made the motion to set the Public Hearing for both these ordinances on February 19, 1997 at 9:00 a.m. All voted in favor and the motion carried.

February 3, 1997

#### UPDATE ON PENDING ISSUES

Notice of intent to amend existing mining permit - Vulcan Materials Company

The County Manager received a notice by Vulcan Materials regarding their intent to modify their permit to mine granite from their existing quarry on Clear Creek Road in an unzoned portion of Henderson County. Three adjacent land owners received a similar notice. A 30 day comment period is in effect until February 9, 1997. The County may itself offer comments.

The Vulcan Materials Company has acquired 22.3 acres and intends to expand its quarry operations to the southwest at their existing 145 acre site. Their last expansion permit was issued in 1992. Mr. Matteson has asked for a complete set of drawings showing the actual proposed mining activity.

Since the quarry is in an unzoned area and is not otherwise in conflict with the Henderson County Land Use Plan, staff offered no comment.

The last time a major mining permit was proposed, the County Manager thought that the public was entitled to a hearing, despite the fact that, in most cases, there is little the public can do to stop the issuance of a mining permit if all activities meet minimum state guidelines. It should also be noted that according to Mr. Wayne Queen of Vulcan Materials, the company recently sponsored a meeting of the adjoining property owners to acquaint them with their plans for expansion. This meeting included residents of the Greystone Community, a manufactured home development located on Nix Road just southwest of the Vulcan Quarry.

If the Board wishes to ask the State for a hearing it would be advisable to request such before February 9. The County may want to review the plans before making such a request.

Mr. Nicholson requested authorization from the Board to write to the State to request a Public Hearing be held in the community about the expansion. The State has already scheduled one on the evening of February 25 in the Commissioners meeting room at 7:00 p.m..

## City of Hendersonville - Water and Sewer extensions

Chairman Eklund informed the Board of a letter he received from Mayor Niehoff dated January 13. Mayor Niehoff asked if the Board of Commissioners wish to be involved when they look at water and sewer extensions to make sure it ties in with the County's Land Use Plan.

Commissioner Hawkins made the motion to let the City of Hendersonville know that the County Commissioners wish to be a part of the process. All voted in favor and the motion carried.

### Travel & Tourism Building

Commissioner Kumor attended the Travel & Tourism Board meeting per instructions from the Board of Commissioners. Chairman Eklund had sent a letter to the Chair of the Travel & Tourism Board asking for their input on consideration for selling the building.

The Travel & Tourism Board took action to not sell the building. They felt that it was in the best interest of the Travel & Tourism segment of our economy that the building remain as a functioning part of their program.

Commissioner Good commented that when the building was purchased 4-5 years ago, Henderson County was able to purchase the building at somewhat less than the appraisal of the property from Wachovia Bank. Although we do not have a legal binding obligation, he feels that we have a moral binding obligation to not sell the building to another financial institution. Henderson County wanted the building for Travel & Tourism and possibly the Chamber at some point in time down the road could be located there as well with some additional work on the building. The building is in a good location for travel and tourism, it is easy to find.

Commissioner Good stated that he was not in favor of any consideration to sell the building.

Commissioner Kumor made the motion that the Board decline any discussion of selling the building and keep it as a functioning part of our travel and tourism program. All voted in favor and the motion carried.

### Fire Department Budget Presentations

Commissioner Ward stated that he has attended budget meetings where the Fire Departments were an issue. He feels that we put Rocky Hyder, Henderson County Fire Marshal, in an awkward position of recommending or not recommending the Fire Departments Budgets. Commissioner Ward would like to see the Chiefs or the Presidents or someone come before the Board of Commissioners in a work session and make a presentation regarding justification of their needs.

Commissioner Hawkins stated that he had been thinking about the possibility of establishing a fire district advisory board to help the Commissioners, particularly at budget time, with some of the

February 3, 1997

parameters that the Board sees once a year on fire dept. budgets. We currently spend a little over \$2 million a year on rural fire depts.

David Nicholson informed the Board that he has already been discussing with staff the possibility of holding a work session some time in March on fire districts in general. Ms. Skerrett has been working with Rocky on a computer presentation for that meeting. Fire Chiefs should be invited.

#### ESTIMATED PROJECTED REVENUE

Commissioner Ward stated that he would like to see some kind of figure soon regarding expected growth.

David Nicholson informed the Board that he has been working with Ms. Coffey (budget analyst) today on that issue. Hopefully by some time the end of this week, staff will put something in the Board's mailboxes regarding growth, total revenues and other projections in chart form and numeric form.

#### NOMINATIONS

Chairman Eklund reminded the Board of the following vacancies and opened the floor to nominations:

Western Carolina Community Action Board of Directors - 1 vac. There were no nominations at this time so this item was rolled to the next meeting.

#### Laurel Park Planning Board - 2 vac.

This was taken care of earlier in the meeting. The Board appointed Boyce E. Orr and Tim Cochran.

### Laurel Park Zoning Board of Adjustment - 2 vac.

This was taken care of earlier in the meeting. The Board appointed Jeremiah Farrington and Kenneth Brown.

#### Recreation Committee - 3 vac.

Commissioner Kumor nominated Gary Eblen. Commissioner Ward nominated Ralph King and Leonard Moody. Chairman Eklund nominated Tom Zimmerman.

The Board will be polled at the next meeting.

#### Board of Equalization and Review - 7 vac.

Commissioner Hawkins made the motion to reappoint all seven current members: R.E.Harmon, Leon Lamb, Charles L. Porter, Marlene Conner,

Marvin B. Smith, Danforth E. Leitner and Charles A. Capps. All voted in favor and the motion carried.

Nursing/Adult Care Home Community Advisory Committee - 7 vac. There were no nominations at this time so this item was rolled to the next meeting.

#### Henderson County Planning Board - 1 vac.

Commissioner Kumor nominated Eva Ritchey. Commissioner Kumor made the motion to suspend the rules and appoint Ms. Ritchey. All voted in favor and the motion carried.

#### IMPORTANT DATES

Commissioner Kumor made the motion to move the March 3 meeting to Tuesday, March 4. All voted in favor and the motion carried.

#### PERSONNEL

Commissioner Hawkins had added this item to the agenda. He stated that in the last couple of meetings we've added personnel to various places position-wise. He recommended to the Board of Commissioners that they consider a freeze on hiring any positions until the Board has had budget deliberations and adopted a budget ordinance to pay for the positions. Mr. Hawkins stated that we ought not be taking on new positions that haven't been budgeted for.

David Nicholson reminded the Board that as positions are approved the action, the Board must make the budget amendments/changes to fund those positions. We cannot, because of N.C. law, have budgets out of balance. We cannot create expenditures without creating the offset of changing an expenditure or changing revenue associated with that. Positions that are created through the grant process would have been created by and budgeted for.

Commissioner Hawkins withdrew his motion.

#### EXTENSION OF TIME FOR COMPLETION OF IMPROVEMENTS

Angela Skerrett stated that normally this item would have been put on the consent agenda. The land development ordinance requires that in order to get a final plat approval, that a subdivision either have the improvements completed (water, sewer, and roads) or bonded. In this case rather than a letter of credit, we entered into a trust agreement. The trust agreement had stated that in order to get approval for an extension they would have to come back to the Board for approval.

Robert Fleming developer of Section 2A, Sharons Crossing, has requested a six month extension of time to complete the improvements required by the Henderson County Land Development Ordinance. To date, the sewer and water lines have been completed, but due to the weather, the paving will not be completed until this spring.

Staff recommended approval of a six month extension to complete the improvements required for Section 2A of Sharons Crossing.

Commissioner Kumor made the motion to accept the recommendation of staff and extend the time for completion of improvements for 6 months. All voted in favor and the motion carried.

#### CLOSED SESSION

Commissioner Kumor made the motion for the Board to go into Closed Session as allowed under NCGS 143-318.11 for the following reasons:

- 1. (a) (4) To discuss matters relating to the location or expansion of industries or other businesses in the areas served by the public body.
- 2. (a) (5) To establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (1) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease.

All voted in favor and the motion carried.

Commissioner Ward made the motion for the Board to go out of Closed Session. All voted in favor and the motion carried.

There being no further business to come before the Board, Commissioner Good made the motion to adjourn the meeting at 10:30 p.m. All voted in favor and the motion carried. Attest:

Elizabeth W. Corn, Clerk

Robert D. Eklund, Chairman

## HENDERSON COUNTY TAX COLLECTOR

200 North Grove Street, Suite 66 Hendersonville, North Carolina 28792 PH: (704) 697-5595 FAX: (704) 698-6153

> Terry F. Lyda Tax Collector

February 3, 1997

To the Henderson County Board of Commissioners:

In accordance with G.S. 105-369, Advertisements of Tax Liens on Real Property for Failure to Pay Taxes, I respectfully submit the following report:

### January, 1997

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1996 Total Tax Collec	tor's Charge \$26,142,625.73
Releases	177,750.55
1996 Collections	23,536,989.40
Unpaid Taxes	\$.2,427,885.78

Percentage collected through January, 1997- 90.649% This compares to a collection percentage of 89.633% for January, 1996)

#### Advertisement of Tax Liens

Effective January 1, 1985, ch. 1013 (H 1676) amends G.S. 105-369 to provide that tax liens need to be advertised only once. A taxing unit may choose to advertise the tax liens more than one time, but it is not required to do so. The list must still be posted at the courthouse or city hall door and it must be advertised in one or more newspapers having a general circulation in the taxing unit. The advertising may be done at any time from March 1 through June 30.

It is my recommendation to the Board of Commissioners that unpaid Tax Liens be advertised once: on May 19, 1997 (the third Monday). The reasons for my recomendation being the following: (a) our tax statements sent to the taxpayers tell them that as long as their taxes are paid by April 30, they will not be advertised, and (b) the Times-News states that they must have ten full days for preparation of the ads. W. Jo da to

Respectfully,

Terry F. Lyda,

Henderson County Tax Collector

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ANCA	96A9945357	   00   00   <del>10</del>   10   10   10   10   10   10   10   10	PROPERTY WAS ASSESSED AT 9.43 S/B 9.0. SENT TO MAPPING FOR FURTHER REVIEW	
000 000 1	6A060105	#19.57	PROPERTY WAS ALL ASSESSED IN HENDER SON COUNTY S/B 2.51 HENDERSON 1.66 POLK	
PADGETT, ERBY BAXTER	96A8301432	\$126.02	BELCNGS 70 J. ELLENBERG #11314	
ROUL, JAMES M	94A115965.08	\$160.08	TAXES ON PROPERTY WERE FAID AS REAL AND PERSONAL. SHOULD HAVE BEEN ONLY REAL. REFUND DUE FOR PERSONAL VALUE	 
SPROUL, JAMES MARTIN SPROUL, JANET LOUISE	115	\$149.95	ON PROPERTY ERSONAL. SHO REFUND DUE	1 1 1 1 1 1 1 1
			**	1

RELEASE.M 01/28/97		COMMISSIONER''	
	11	8 6 CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	
Taxpayer Name	Taxbill	Tot	Reason
PHER EUGENE SR ATHERINE	95A0103780	#79.03	PROPERTY WAS ANNEXED 9-23-94. CORRECTED TAX CODES FOR 97. PROPERTY WAS LEFT OFF ANNEX CHART
TALEGT, MARILYN B BESS, DEAN R.	96A9933152	#106.01	PROPERTY WAS ASSESSED AT 38.52 S/B
TALBOT, MARILYN B BESS, DEAN R.	9649933152	\$178.27	#178.27 PROPERTY WAS ASSESSED AT 38.52 S/B 20.88 SP

TOTAL REFUNDS >>>

\$1047.95

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COMMISSIONERS REPORTED FOR THE PROPERTY REPORTED FOR THE PROPERTY OF THE PROPE

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RELEASE.M' 01/28/97

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# HENDERSON COUNTY

400 North Main Street
HENDERSONVILLE NORTH CAROLINA
2 8 7 9 2

Office of the Tax Collector

February 5, 1996

To the Henderson County Board of Commissioners:

In accordance with G.S. 105-369, Advertisements of Tax Liens on Real Property for Failure to Pay Taxes, I respectfully submit the following report:

### January, 1996

1995 Total Tax Collector's Charge	\$24,842,146.20
Releases	284,248.11
1995 Collections	22,012,187.97
Unpaid Taxes	\$ 2,545,710.12

Percentage collected through January, 1996 - 89.633% (This compares to a collection percentage of 88.589% for January, 1995)

### Advertisement of Tax Liens

Effective January 1, 1985, ch. 1013 (H 1676) amends G.S. 105-369 to provide that tax liens need to be advertised only once. A taxing unit may choose to advertise the tax liens more than one time, but it is not required to do so. The list must still be posted at the courthouse or city hall door and it must be advertised in one or more newspapers having a general circulation in the taxing unit. The advertising may be done at any time from March 1 through June 30.

It is my recommendation to the Board of Commissioners that unpaid Tax Liens be advertised once: on May 20, 1996 (the third Monday). The reasons for my recommendation being the following: (a) our tax statements sent to the taxpayers tell them that as long as their taxes are paid by April 30, they will not be advertised, and (b) the Times-News states that they must have ten full days for preparation of the ads.

Respectfully,

Terry F. Lyda,

Henderson County Tax Collector

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