

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: 01 FEBRUARY 2021
SUBJECT: TAX COLLECTOR'S REPORT
PRESENTER: TAX COLLECTOR
ATTACHMENTS: YES

SUMMARY OF REQUEST:

The attached report from the office of the Tax Collector is provided for the Board's information.

BOARD ACTION REQUESTED:

No action required, for information only.

SUGGESTED MOTION:

No action required, for information only.



HENDERSON COUNTY TAX COLLECTOR

200 North Grove Street, Suite 66
Hendersonville, NC 28792
Phone: 828-697-5595
www.hendersoncountync.gov/tax
taxdept@hendersoncountync.gov

Darlene Burgess
Tax Administrator
Kevin Hensley
Assistant County Assessor
Luke Small
Deputy Tax Collector

February 1, 2021

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

Re: Tax Collector's Report to Board of Commissioners (Meeting date: February 1, 2021)
Report of Unpaid Taxes That Are Liens on Real Property, Per NCGS 105-369

Dear Henderson County Commissioners:

In accordance with NCGS 105-369, the tax collector must report to the board the total amount of unpaid taxes for the current fiscal year that are liens on real property. Upon receipt of this report the board is directed by statute to order the advertisement of such liens. As instructed by NCGS 105-369, advertisement of tax liens need only be published one time March 1 through June 30 in a single newspaper of general circulation.

2020 Annual Tax Billing & Collections Summary as of January 21, 2021

2020 Beginning Charge:	\$86,173,718.04
Discoveries & Imm. Irreg.:	\$276,709.77
Releases & Refunds:	(\$411,719.78)
Net Charge:	\$86,038,708.03
Unpaid Taxes:	\$4,118,904.38
Amount Collected:	\$81,919,803.65
Percentage Collected:	95.21%

Through: 21-Jan-2021

2019 Beginning Charge:	\$84,274,124.71
Discoveries & Imm. Irreg.:	\$1,254,883.64
Releases & Refunds:	(\$966,955.86)
Net Charge:	\$84,562,052.49
Unpaid Taxes:	\$3,966,409.23
Amount Collected:	\$80,595,643.26
Percentage Collected:	95.31%

Through: 21-Jan-2020

It is my recommendation that tax year 2020 tax liens be advertised once on March 10 or 17, 2021. Final date selection will be based on staff's timely preparation to meet print deadlines in accordance with Henderson County's legal advertising agreement with The *Hendersonville Lightning*.

Respectfully submitted;

Darlene Burgess
Tax Administrator

Luke Small
Deputy Tax Collector



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Progress Report on Delinquent Tax Collection Actions for FY2020-2021

Dear Commissioners:

Each year as part of the annual Order of Collection, the Tax Collector is authorized, empowered, and commanded to collect the annual taxes as well as continue collection efforts on prior-years' unpaid taxes. Henderson County continues to see high collection rates through fair and equitable tax collection.

Fiscal Year 2020-2021 has yielded \$615,317.47 in revenue to date. This revenue reflects 59.45% of the budgeted goal of \$1,035,000 specific to prior-year tax collection efforts. While each enforced collection action initiated is not always successful, our staff tirelessly works through all available remedies to collect delinquent tax.

Since July 1, 2020, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2020-2021	Potential Collection FY2020-2021	# Cases Started in FY2019-2020	Potential Collection FY2019-2020
Bank Attachments	10	\$ 15,069	88	\$ 90,936
Wage Garnishments	269	\$ 152,646	211	\$ 73,016
Rent Attachments	0	\$ 0	1	\$ 975
Monies Attachment	26	\$ 42,781	46	\$ 30,786
Debt Setoff	155	\$ 45,728	212	\$ 65,291
Payment Arrangements	135	\$ 349,178	165	\$ 342,449
Foreclosure Actions	13	\$ 21,624	233	\$ 255,864
Total	608	\$ 627,026	956	\$ 859,317

Collection enforcement methods continue to contribute to our goal of keeping collections fair and equitable while also providing additional revenue to the County's annual budget. During the past several years, property tax has been collected sooner, leading to a reduction in the amount of delinquent tax outstanding at the beginning of each fiscal year. In addition to our Collections' staff dedication to enforcing the payment of tax, we believe the current method of collecting tax on motor vehicles and increased annual collections have been beneficial in elevating our collection percentage.

Thank you for the support you have given Henderson County's Tax Department. If you have questions of need additional information, please feel free to contact me.

Darlene Burgess
Tax Administrator

Luke Small
Deputy Tax Collector