

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 7 February 2022

SUBJECT: Tax Collector's Report
Order Advertising Taxes

PRESENTER: Darlene Burgess
Charles Russell Burrell

ATTACHMENT(S): Proposed Order allowing advertisement of liens

SUMMARY OF REQUEST:

The February 2022 Tax Collector's report (required by N.C. Gen. Stat. §105-369(a)) is presented for the Board's information. Among the data presented is the amount of delinquencies for the 2021 tax year.

N.C. Gen. Stat. §105-369(a) requires the Board to order each February the publication of the tax lien notification to delinquent taxpayers for previous tax year.

In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Adoption of the Order advertising tax liens.

If the Board is so inclined, the following motion is suggested:

I move that the Board enter the proposed Order directing the Tax Collector to advertise the delinquent real property tax liens for 2021. I further direct the Tax Collector to publish such advertisement pursuant to the General Statutes.



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 7, 2022

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

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 7, 2022)
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.

2021 Annual Tax Billing & Collections Summary as of January 31, 2022

2021 Beginning Charge:	\$88,218,513.92
Discoveries & Imm. Irreg.:	\$1,251,534.68
Releases & Refunds:	(\$222,651.60)
Net Charge:	\$89,247,397.00
Unpaid Taxes:	\$3,937,351.96
Amount Collected:	\$85,310,045.04
Percentage Collected:	95.59%

Through: 30-Jan-2022

2020 Beginning Charge:	\$86,176,774.09
Discoveries & Imm. Irreg.:	\$289,661.30
Releases & Refunds:	(\$434,865.11)
Net Charge:	\$86,031,570.28
Unpaid Taxes:	\$3,110,715.30
Amount Collected:	\$82,920,854.98
Percentage Collected:	96.38%

Through: 30-Jan-2021

It is my recommendation that tax year 2021 tax liens be advertised once on March 9th or 16th, 2022. 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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1 Historic Courthouse Square
Hendersonville, NC 28792

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 7, 2022)
Progress Report on Delinquent Tax Collection Actions for FY2021-2022

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 2021-2022 has yielded \$588,622,21 in revenue to date. This revenue reflects 60.06% of the budgeted goal of \$980,000 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, 2021, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2021-2022	Potential Collection FY2021-2022	# Cases Started in FY2020-2021	Potential Collection FY2020-2021
Bank Attachments	72	\$ 151,714	10	\$ 15,069
Wage Garnishments	64	\$ 31,248	269	\$ 152,646
Rent Attachments	2	\$ 9,500	0	\$ 0
Monies Attachment	58	\$ 63,232	26	\$ 42,781
Debt Setoff	45	\$ 8,013	155	\$ 45,728
Payment Arrangements	109	\$ 297,777	135	\$ 349,178
Foreclosure Actions	22	\$ 48,847	13	\$ 21,624
Total	372	\$ 610,335	608	\$ 627,026

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

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY
BOARD OF COMMISSIONERS

IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS

ORDER

Having received the report of the Henderson County Tax Collector dated February 7, 2022, which report indicates that there exist unpaid taxes for Tax Year 2021 of \$3,937,351.96, it appears to the Board of Commissioners of Henderson County and the Board so finds that it is appropriate and necessary to advertise, pursuant to N.C. Gen. Stat. §105-369, the Tax Liens on Real Property for Failure to Pay Taxes.

WHEREFORE, IT IS ORDERED that the Henderson County Tax Collector proceed to advertise the tax liens pursuant to N.C. Gen. Stat. §105-369.

Unanimously adopted, this 7th day of February 2022.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
WILLIAM LAPSLEY, Chairman

Attest:

DENISA LAUFFER, Secretary to the Board

