

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** June 5, 2023

**SUBJECT:** Appointment of Assessor and Tax Collector

**PRESENTER:** Board of Commissioners

**ATTACHMENTS:** Yes

1. NCGS §105-294
2. Resolution Approving the Tax Settlement
3. Resolution Adopting the Order of Collection

#### **SUMMARY OF REQUEST:**

The Board is requested to appoint Mr. Harry Rising as the Henderson County Assessor and Tax Collector for an initial two-year period (adjusted to the end of the fiscal year), under the existing supervisory and bonding arrangements. The initial appointment time is pursuant to NCGS §105-294, which also requires that within two years of the date of appointment, the candidate must be certified by the Department of Revenue.

The Board is also requested to approve an interim settlement through the end of May, and charge the new Tax Collector with collections remaining for the balance of the current fiscal year.

#### **BOARD ACTION REQUESTED:**

The Board is requested to appoint Harry Rising as Assessor and Tax Collector of Henderson County for a two-year term, approve an interim settlement through the end of May, and charge the new Tax Collector with collections.

#### **Suggested Motion:**

*I move the Board appoint Harry Rising as Assessor and Tax Collector of Henderson County for a term through the end of June, 2025, approve an interim settlement through the end of May, and charge the new Tax Collector with collections.*

Article 16.

County Listing, Appraisal, and Assessing Officials.

**§ 105-294. County assessor.**

(a) Appointment. – Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

(b) Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) Be at least 21 years of age as of the date of appointment;
- (2) Hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) Within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics:
  - a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;
  - b. The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;
  - c. The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and
  - d. Property assessment administration.
- (4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.

(c) Certification. – Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

(d) In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

(e) The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

(f) Alternative to separate office of county assessor. – Pursuant to Act [Article] VI, Section 9 of the North Carolina Constitution, the office of county assessor is hereby declared to be an office that may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners. (1939, c. 310, ss. 400, 401; 1953, c. 970, ss. 1, 2; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1983, c. 813, s. 2; 1987, c. 45, ss. 1, 2; 1997-23, s. 5.)

**Resolution Approving the Settlement with the Tax Collector for the 2021-2022 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 current not yet completed tax year prior to charging a new Tax Collector for the remainder of the 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 current not yet completed 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 2022-2023 tax year taxes to date, 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 2022-2023 tax year to date 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 as yet incomplete 2022-2023 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 5<sup>th</sup> day of June, 2023.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
REBECCA McCALL, Chair

Attest: (County Seal)

\_\_\_\_\_  
Denisa Lauffer, Clerk to the Board

Resolution Adopting the Order of Collection for the 2022-2023 Tax Year

WHEREAS, the County Assessor and Tax Collector has retired, effective May 31, 2023, after great service to the County; and,

WHEREAS, a new County Assessor and Tax Collector is appointed, and must be charged with collection of taxes for the remainder of the existing tax year; and,

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2022-2023 tax year collected to date, including the delinquent taxes; and

WHEREAS, The Board of Commissioners has approved the retaining the existing bond amounts 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 5<sup>th</sup> day of June, 2023.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
REBECCA McCALL, Chair

Attest:

(County Seal)

\_\_\_\_\_  
Denisa Lauffer, Clerk to the Board

STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON

**ORDER OF COLLECTION**

TO THE TAX COLLECTOR OF HENDERSON COUNTY:

You, Harry Rising, 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 propeliy of such taxpayers, for and on account thereof, in accordance with law.

WHEREAS, the County of Henderson includes the following unincorporated districts: Blue Ridge Fire District, Valley Hill Fire District, Edneyville Fire District, Etowah-Horseshoe Fire District, Fletcher Fire District, Green River Fire District, Mountain Home Fire District, Mills River Fire District, Dana Fire District, Gerton Fire District, Raven Rock Fire District, and Bat Cave Fire District. You are hereby ordered to collect on their behalf in accordance with paragraph one of this Order of Collection.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 15, 2015, between the County of Henderson and City of Saluda, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 1, 2019, between the County of Henderson and City of Hendersonville, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, the City of Hendersonville contains two special districts: Downtown-Main Street and Seventh Avenue, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WHEREAS, an Interlocal Agreement for Tax Collection was made effective July 1st, 2019 between the County of Henderson and Town of Laurel Park, you are hereby authorized and empowered to collect on their behalf in accordance with paragraph one of this Order of Collection and the adopted Interlocal Agreement.

WITNESS my hand and official seal, this 20th day of July, 2022.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
REBECCA McCALL, Chair

ATTEST:

(COUNTY SEAL)

\_\_\_\_\_  
Denisa Lauffer, Clerk to the Board