

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 5 February 2024

**SUBJECT:** Tax Collector's Report  
Order Advertising Taxes

**PRESENTER:** Harry Rising  
Charles Russell Burrell

**ATTACHMENT(S):** Proposed Order allowing advertisement of liens

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

The February, 2024 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 2023 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 2023. 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](http://www.hendersoncountync.gov/tax)  
[taxdept@hendersoncountync.gov](mailto:taxdept@hendersoncountync.gov)

Harry Rising  
Tax Administrator  
Kevin Hensley  
Assistant County Assessor  
Luke Small  
Deputy Tax Collector

February 5, 2024

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

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 5, 2024)  
Progress Report on Delinquent Tax Collection Actions for FY2023-2024

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 2023-2024 has yielded \$547,911.19 in revenue to date. This revenue reflects 52.628% of the budgeted goal of \$1,041,250 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, 2023, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2023-2024	Potential Collection FY2023-2024	# Cases Started in FY2022-2023	Potential Collection FY2022-2023
Bank Attachments	103	\$ 166,945	60	\$ 71,929
Wage Garnishments	145	\$ 103,340	41	\$ 35,087
Rent Attachments	1	\$ 12,921	3	\$ 33,733
Monies Attachment	122	\$ 109,620	86	\$ 71,821
Debt Setoff	174	\$ 70,773	113	\$ 29,439
Payment Arrangements	119	\$ 378,982	111	\$ 298,794
Foreclosure Actions	30	\$ 47,873	77	\$ 163,362
<b>Total</b>	<b>491</b>	<b>\$ 890,454</b>	<b>491</b>	<b>\$ 704,165</b>



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Luke Small  
*Deputy Tax Collector*

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 or need additional information, please feel free to contact me.



Harry Rising  
Tax Administrator

Luke Small  
Deputy Tax Collector



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February 5, 2024

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

Re: Tax Collector’s Report to Board of Commissioners (Meeting date: February 5, 2024)  
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.

### 2023 Annual Tax Billing & Collections Summary as of January 24, 2024

<b>2023 Beginning Charge:</b>	<b>\$99,211,072.13</b>	<b>2022 Beginning Charge:</b>	<b>\$91,627,197.91</b>
Discoveries & Imm. Irreg.:	\$210,289.80	Discoveries & Imm. Irreg.:	\$761,613.15
Releases & Refunds:	<b>(\$272,902.59)</b>	Releases & Refunds:	<b>(\$1,084,754.30)</b>
<b>Net Charge:</b>	<b>\$99,148,459.34</b>	<b>Net Charge:</b>	<b>\$91,304,056.76</b>
Unpaid Taxes:	\$3,984,220.37	Unpaid Taxes:	\$3,659,820.35
Amount Collected:	\$95,164,238.97	Amount Collected:	\$87,644,236.91
<b>Percentage Collected:</b>	<b>95.98%</b>	<b>Percentage Collected:</b>	<b>95.99%</b>

It is my recommendation that tax year 2023 tax liens be advertised once on March 13<sup>th</sup> or 20<sup>th</sup>, 2024. 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 Lighting*.

Respectfully submitted,

Harry Rising  
Tax Administrator

Luke Small  
Deputy Tax Collector

STATE OF NORTH CAROLINA  
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY  
BOARD OF COMMISSIONERS

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**IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS**

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**ORDER**

Having received the report of the Henderson County Tax Collector dated February 5, 2024, which report indicates that there exist unpaid taxes for Tax Year 2023 of \$3,984,220.37, 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 5<sup>th</sup> day of February 2024.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
REBECCA MCCALL, Chairman

Attest:

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Denisa A. Lauffer, Clerk to the Board

