

**REQUEST FOR BOARD ACTION**  
**HENDERSON COUNTY**  
**BOARD OF COMMISSIONERS**

**MEETING DATE:** February 2, 2026

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

**PRESENTER:** Luke Small  
Charles Russell Burrell

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

**SUMMARY OF REQUEST:**

The February 2026 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 2025 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 2025. 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)

February 2, 2026

Henderson County Board of Commissioners

1 Historic Courthouse Square

Hendersonville, NC 28792

Re: Tax Collector's Report to Board of Commissioners (Meeting date: February 2, 2026)

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.

### 2025 Annual Tax Billing & Collections Summary as of January 22, 2026

<b>2025 Beginning Charge:</b>	<b>\$103,844,885.28</b>	<b>2024 Beginning Charge:</b>	<b>\$101,664,856.55</b>
Discoveries & Imm. Irreg.:	\$261,381.42	Discoveries & Imm. Irreg.:	\$103,778.02
Releases & Refunds:	<b>(\$124,094.26)</b>	Releases & Refunds:	<b>(\$70,343.65)</b>
<b>Net Charge:</b>	<b>\$103,982,172.44</b>	<b>Net Charge:</b>	<b>\$101,698,290.92</b>
Unpaid Taxes:	\$4,434,459.79	Unpaid Taxes:	\$4,559,677.81
Amount Collected:	\$99,547,712.65	Amount Collected:	\$97,138,613.11
<b>Percentage Collected:</b>	<b>95.74%</b>	<b>Percentage Collected:</b>	<b>95.52%</b>

It is my recommendation that tax year 2025 tax liens be advertised once on March 11<sup>th</sup> or 18<sup>th</sup>, 2026. 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,

Luke Small  
Tax Collector



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Progress Report on Delinquent Tax Collection Actions for FY2025-2026

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 2025-2026 has yielded \$512,541.93 in revenue to date. This revenue reflects 49.22% 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, 2025, the Tax Collections staff has initiated the following enforced collection actions:

Action Type	# Cases Started in FY2025- 2026	Potential Collection FY2025-2026	# Cases Started in FY2024- 2025	Potential Collection FY2024-2025
Bank Attachments	21	\$ 50,226	44	\$ 26,138
Wage Garnishments	20	25,528	17	11,085
Rent Attachments	0	0	1	3,877
Monies Attachment	209	228,232	7	4,167
Debt Setoff	137	54,177	70	22,469
Payment Arrangements	128	483,853	116	440,878
Foreclosure Actions	29	92,118	35	99,515
Total	544	\$ 934,134	290	\$ 608,129



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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.

Luke Small  
Tax Collector



STATE OF NORTH CAROLINA

BEFORE THE HENDERSON COUNTY

COUNTY OF 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 2, 2026, which report indicates that there exist unpaid taxes for Tax Year 2025 of \$4,434,459.79, 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 2<sup>nd</sup> day of February 2026.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
WILLIAM LAPSLEY, Chairman

Attest:

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Denisa A. Lauffer, Clerk to the Board

