

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

**MEETING DATE:** 15 July 2026

**SUBJECT:** **FY 2026 Tax Collector's Settlement;  
Approval of Bond Amounts for Tax Collector/Deputy;  
FY 2027 Tax Order For Collection**

**PRESENTER:** **Luke Small, Tax Collector**

**ATTACHMENT(S):** **Proposed Order and Resolution**

**SUMMARY OF REQUEST:**

It is time once again for the delivery of the tax receipts to the Henderson County Tax Collector; however before they can be delivered, the following must occur (pursuant to N.C.G.S. 105-352):

- (a) **PREPAYMENTS.** The Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited.
- (b) **SETTLEMENT.** The Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the past year.
- (c) **BOND.** The Board of Commissioners must approve the bond to be issued for the Tax Collector and Deputy Tax Collector for Delinquent Taxes.
- (d) **ORDER OF COLLECTION.** An Order of Collection must be adopted at today's meeting, which will charge the Tax Collector with the collection of FY 2027 taxes, plus all outstanding delinquent taxes.

The tax collector will be available to present further information on this matter.

**BOARD ACTION REQUESTED:**

Approval of tax collector's settlement for FY2026 taxes and approval of order of collection and charge for FY2027 taxes.

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

*I move that the Board approve the tax collector's settlement for Fiscal Year 2026 taxes, and further approve the bonds, the order of collection and charge for collection to the Tax Collector for Fiscal Year 2027 taxes.*

**Resolution Approving the Settlement with the Tax Collector for the 2025-2026 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 previous tax year prior to delivery of the tax receipts to the Tax Collector for the current 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 previous 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 2025-2026 tax year taxes, 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 2025-2026 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 2025-2026 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 15th day of July, 2026.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
William Lapsley, Chairman

Attest: (County Seal)

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

**Resolution Setting the Bond Amounts for the Tax Collector and Deputy Tax Collector**

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts are delivered to the Tax Collector for collection, the Board of Commissioners must approve a bond amount for the Tax Collector and Deputy Tax Collector; and

WHEREAS, the Board of Commissioners is desirous of complying with N.C.G.S. 105-352;

NOW THEREFORE IT BE RESOLVED AS FOLLOWS:

1. The Bond amount for the Tax Collector shall be set at \$1,000,000 through August of 2027.
2. The bond amount for the Deputy Tax Collector shall be set at \$250,000 to run through August of 2027.

THIS the 15th day of July, 2026.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
William Lapsley, Chairman

Attest: (County Seal)

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

**Resolution Adopting the Order of Collection for the 2026-2027 Tax Year**

WHEREAS, N.C.G.S. 105-352 requires that before the tax receipts for the 2026-2027 Tax Year may be delivered to the Tax Collector for collection the following must occur: (1) the Tax Collector must deliver any duplicate bills printed for prepayments received by the Tax Collector to the Finance Director and demonstrate to the Finance Director's satisfaction that all prepayments received have been deposited; (2) the Tax Collector must make settlement with the Board of Commissioners for all taxes placed in his hands for collection for the 2025-2026 tax year; and (3) the Board of Commissioners must approve the bonds proposed for the Tax Collector (and the Deputy Tax Collector) for collection of all taxes charged for the 2026-2027 Tax Year and all delinquent taxes

WHEREAS, prepayments were received for 2026 taxes; and

WHEREAS, the Board of Commissioners has approved the settlement for the taxes charged to the Tax Collector for collection for the 2025-2026 tax year, including the delinquent taxes; and

WHEREAS, The Board of Commissioners has approved the bonds 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 15th day of July, 2026.

THE HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: \_\_\_\_\_  
William Lapsley, Chairman

Attest: (County Seal)

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

**STATE OF NORTH CAROLINA**

**ORDER OF COLLECTION**

**COUNTY OF HENDERSON**

**TO THE TAX COLLECTOR OF HENDERSON COUNTY:**

You, Henderson County Tax Collector, 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 property 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 1<sup>st</sup>, 2025 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<sup>st</sup>, 2026 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 1<sup>st</sup>, 2026 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.

**STATE OF NORTH CAROLINA**

**ORDER OF COLLECTION**

**COUNTY OF HENDERSON**

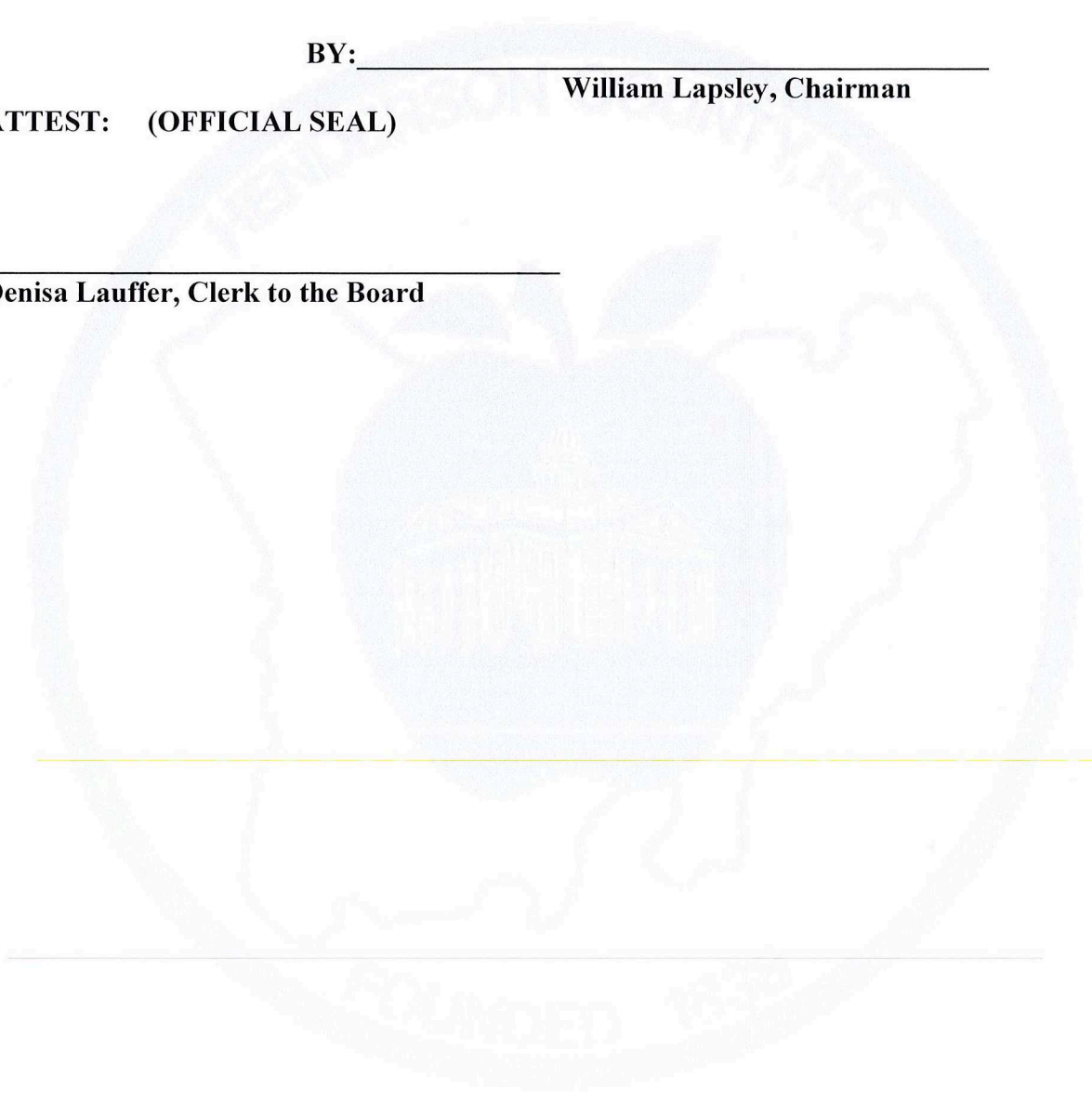
WITNESS my hand and official seal, this 15th day of July, 2026.

**HENDERSON COUNTY BOARD OF COMMISSIONERS**

**BY:** \_\_\_\_\_  
**William Lapsley, Chairman**

**ATTEST: (OFFICIAL SEAL)**

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



**PRELIMINARY REPORT FOR FISCAL YEAR 2026**

TO: Henderson County Board of Commissioners

FROM: Luke Small, Tax Collector

DATE: 15 July 2026

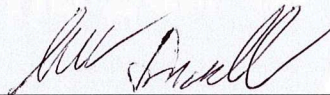
In accordance with N.C.G.S. 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report is (1) a list of the persons owning real property whose taxes for 2025 remain unpaid, along with the principal amount owed by each person; and (2) a list of the persons not owning real property whose personal property taxes for 2025 remain unpaid, along with the principal amount owed by each person.

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a Report entitled "Settlement for Current Taxes for Fiscal Year 2025-2026" dated 30 June 2026 setting forth my full settlement for all taxes in my hands for collection for the fiscal year 2025-2026.

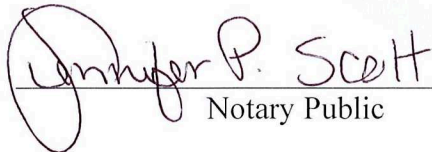
Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,



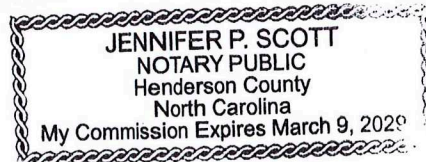
\_\_\_\_\_  
Luke Small, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME, this 2 day of July, 2026.

  
\_\_\_\_\_  
Notary Public

My Commission expires:

3.9.2029



**HENDERSON COUNTY TAX COLLECTOR**  
200 NORTH GROVE STREET, SUITE 66  
HENDERSONVILLE, NC 28792  
PHONE: (828) 697-5595  
HENDERSONCOUNTYNC.GOV/TAX

July 15, 2026

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

RE: Tax Collector's Settlement: FY2025-2026

Dear Henderson County Commissioners:

Attached please find the Preliminary Report for FY2025-2026 along with the Settlement for Current-Year Taxes and Delinquent Taxes. A list of all unpaid tax liens is available for your review in the Office of the Clerk to the Board.

I am pleased to report that as of the close of FY2025-2026, the Henderson County Tax Collector's Office collected 99.386% of the annual tax bills and 99.75% processed through Tax & Tag Together, for an aggregate collection percentage of 99.413%.

I would like to take the opportunity to thank Deputy Tax Collector, Nicole Brown, and the collection's staff for their constant dedication toward these accomplishments. The annual collection percentage exceeds the last reported (FY2025) statewide average of 99.17% for annual tax bills (as last reported by the NC State Treasurer).

Thank you for the opportunity to be of service to you.

Respectfully submitted,



Luke Small  
Henderson County Tax Collector

# SETTLEMENT FOR CURRENT TAXES: FY 2025-2026, 30 June 2026

Report date 30 June 2026

## CHARGES TO THE TAX COLLECTOR:

Total amount of all taxes placed in the Tax Collector's hands for collection for the year:	Interest	Charge	Credit	Difference
G01 General County	190,440.88	104,296,707.58	104,296,707.58	0.00
<b>Total General County</b>	<b>190,440.88</b>	<b>104,296,707.58</b>	<b>104,296,707.58</b>	<b>0.00</b>
<u>Fire Districts:</u>				
F15 Bat Cave	381.21	167,104.19	167,104.19	0.00
F01 Blue Ridge	5,539.93	2,152,440.59	2,152,440.59	0.00
F09 Dana	3,546.99	1,257,507.85	1,257,507.85	0.00
F03 Edneyville	3,573.04	1,610,587.22	1,610,587.22	0.00
F04 Etowah-Horse Shoe	3,568.49	2,468,296.72	2,468,296.72	0.00
F05 Fletcher	3,228.04	1,707,112.20	1,707,112.20	0.00
F11 Gerton	566.24	320,821.01	320,821.01	0.00
F06 Green River	1,907.32	977,964.31	977,964.31	0.00
F08 Mills River	843.35	314,811.31	314,811.31	0.00
F07 Mountain Home	3,916.26	2,586,442.41	2,586,442.41	0.00
F12 Raven Rock	1,063.22	415,691.88	415,691.88	0.00
F02 Valley Hill	0.00	2,453,468.94	2,453,468.94	0.00
<b>Total Fire Districts</b>	<b>28,134.09</b>			
<u>Municipal Districts:</u>				
C10 City of Hendersonville	31,339.09	16,837,651.32	16,837,651.32	0.00
Downtown - Main St D13	803.67	304,672.62	304,672.62	0.00
Seventh Avenue D17	4,367.84	55,986.24	55,986.24	0.00
C20 Town of Laurel Park	4,957.92	2,653,625.80	2,653,625.80	0.00
C30 City of Saluda	231.69	33,341.72	33,341.72	0.00
C40 Town of Fletcher	0.00	0.00	0.00	0.00
C50 Village of Flat Rock 51	0.00	0.00	0.00	0.00
Village of Flat Rock 52	0.00	0.00	0.00	0.00
Village of Flat Rock 56	0.00	0.00	0.00	0.00
Town of Mills River	0.00	0.00	0.00	0.00
<b>Total Municipal Districts</b>	<b>41,700.21</b>			
<b>SUBTOTAL</b>	<b>\$260,275.18</b>			

**TOTAL CHARGE TO TAX COLLECTOR      \$140,614,233.91**

**CREDITS TO THE TAX COLLECTOR:**

	Deposits	Adjustments	Releases	Interest	Outstanding Tax / Liens against Real & Personal Property	Outstanding Tax / Liens against Registered Motor Vehicles
All sums deposited by the Tax Collector to the credit of the Taxing Unit:						
G01 General County	103,299,131.92	148,405.01	11,721.35	190,440.88	647,008.42	0.00
<b>Total General County</b>						
Fire Districts:						
F15 Bat Cave	163,226.66	711.12	24.34	381.21	2,760.86	0.00
F01 Blue Ridge	2,125,579.40	741.37	271.52	5,539.93	20,308.37	0.00
F09 Dana	1,240,872.15	1,464.84	101.15	3,546.99	11,522.72	0.00
F03 Edneyville	1,586,806.46	1,557.25	207.79	3,573.04	18,442.68	0.00
F04 Etowah-Horse Shoe	2,450,718.42	231.76	163.82	3,568.49	13,614.23	0.00
F05 Fletcher	1,695,745.02	332.14	115.00	3,228.04	7,692.00	0.00
F11 Gerton	319,072.38	17.72	16.90	566.24	1,147.77	0.00
F06 Green River	966,986.38	900.63	506.32	1,907.32	7,663.66	0.00
F08 Mills River	311,101.46	9.54	23.82	843.35	2,833.14	0.00
F07 Mountain Home	2,564,087.87	2,213.96	176.85	3,916.26	16,047.47	0.00
F12 Raven Rock	411,049.37	15.26	28.22	1,063.22	3,535.81	0.00
F02 Valley Hill	2,438,878.43	514.89	164.97	0.00	13,910.65	0.00
<b>Total Fire Districts</b>	<b>16,274,124.00</b>	<b>8,710.48</b>	<b>1,800.70</b>	<b>28,134.09</b>	<b>119,479.36</b>	<b>0.00</b>
Municipal Districts:						
C10 City of Hendersonville	16,640,716.09	37,909.65	3,361.97	31,339.09	124,324.52	0.00
Downtown - Main St D13	299,377.03	683.13	6.85	803.67	3,801.94	0.00
Seventh Avenue D17	49,122.59	133.34	3.11	4,367.84	2,359.36	0.00
C20 Town of Laurel Park	2,643,198.32	162.08	58.49	4,957.92	5,248.99	0.00
C30 City of Saluda	33,110.03	0.00	0.00	231.69	0.00	0.00
C40 Town of Fletcher	0.00	0.00	0.00	0.00	0.00	0.00
C50 Village of Flat Rock 51	0.00	0.00	0.00	0.00	0.00	0.00
Village of Flat Rock 52	0.00	0.00	0.00	0.00	0.00	0.00
Village of Flat Rock 56	0.00	0.00	0.00	0.00	0.00	0.00
C60 Town of Mills River	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Municipal Districts</b>	<b>19,665,524.06</b>	<b>38,888.20</b>	<b>3,430.42</b>	<b>41,700.21</b>	<b>135,734.81</b>	<b>0.00</b>
<b>TOTAL</b>	<b>\$139,238,779.98</b>	<b>\$196,003.69</b>	<b>\$16,952.47</b>	<b>\$260,275.18</b>	<b>\$902,222.59</b>	<b>\$0.00</b>
						19,885,277.70

**TOTAL CREDITS TO TAX COLLECTOR: \$140,614,233.91**



Respectfully Submitted  
*Jennifer P. Scott*  
 Luke Small, Tax Collector  
*Jennifer P. Scott*  
 Notary Public

SWORN TO AND SUBSCRIBED BEFORE ME this 2 day of July, 2026.

My Commission expires: 31-2029

**HENDERSON COUNTY TAX COLLECTOR**  
**200 North Grove Street, Suite 66**  
**Hendersonville, NC 28792**  
**Phone: (828) 697-5595**  
**hendersoncountync.gov/tax**

July 15, 2026

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

**RE: FY 2025-2026 Progress Report regarding Delinquent Property Tax Collections**

Dear Henderson County Commissioners:

For FY2026, we collected \$910,847.36 in prior-year taxes, fees, and interest.

The responsibilities of the Tax Collector and staff include the monitoring and administration of statutorily provided remedies used to collect delinquent tax. We have generated a great amount of revenue this year through these remedies and are pleased to provide the following details on our efforts. While each effort is not always successful, our staff tirelessly explores all remedies for collection of delinquent taxes.

- Payment Arrangements: 226 new arrangements created, potential collection of \$988,123
- Bank Attachments: 188 new actions created, potential collection of \$438,911
- Wage Garnishments: 415 new actions created, potential collection of \$395,027
- Pre-foreclosure: 65 new actions created, potential collection of \$196,451
- Monies: 321 new actions created, potential collection of \$445,383
- NC Debt Setoff: 3,238 new actions created, \$1,913,649 total taxes submitted for possible setoff.

The progress relating to delinquent tax collections has been a team effort based on persistence, commitment, dedication, and pride in carrying out our statutory charge. Thank you for the opportunity to be of service to you as the governing body, and to our fellow taxpayers and citizens.

Respectfully submitted,



Luke Small  
Tax Collector

# FY2025-2026, 30 June 2026 Delinquent Property Tax Collections

**DELINQUENT PROPERTY TAX COLLECTED FOR GENERAL COUNTY:**

TAX YEAR	TOTAL COUNTY LEVY CREDIT (Tax + Late List Penalties + Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL COUNTY CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)		YEAR END COUNTY LEVY DUE	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
2024	427,591.82	0.00	48,455.43	0.00	465,516.26	0.00	190,834.86	0.00
2023	98,214.27	0.00	19,465.29	0.00	111,019.64	0.00	120,293.25	0.00
2022	34,088.18	0.00	8,858.34	0.00	37,230.14	0.00	98,626.27	0.00
2021	13,843.85	0.00	5,682.60	0.00	15,930.33	0.00	67,131.06	0.00
2020	7,272.71	0.00	5,138.04	0.00	9,013.94	0.00	47,376.51	0.00
2019	7,165.02	0.00	5,578.59	0.00	12,489.98	0.00	60,920.16	0.00
2018	4,462.76	0.00	4,266.25	0.00	8,563.69	0.00	62,522.58	0.00
2017	2,500.33	0.00	2,873.65	0.00	5,208.66	0.00	33,763.72	0.00
2016	2,749.15	0.00	3,113.58	0.00	5,697.41	0.00	25,851.01	0.00
2015	2,735.14	6.95	3,399.27	36.55	5,984.13	43.50	31,727.99	0.00
2014/Prior	4,225.54	719.69	5,274.19	921.14	8,746.26	1,639.93	1,276,307.35	1,185,962.24
<b>TOTAL:</b>	<b>604,848.77</b>	<b>726.64</b>	<b>112,105.23</b>	<b>957.69</b>	<b>685,400.44</b>	<b>1,683.43</b>	<b>2,015,354.76</b>	<b>1,185,962.24</b>

**DELINQUENT PROPERTY TAX COLLECTED FOR MUNICIPALITIES:**

MUNICIPALITY	TOTAL CITY LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL CITY CASH COLLECTED (Includes Tax, Penalties, Interest & Costs)		YEAR END CITY LEVY DUE	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Hendersonville	131,181.76	52.38	8,900.07	79.64	132,441.59	132.02	92,785.29	166,191.14
Down - Main St	5,401.82	0.00	578.46	0.00	-12,449.56	0.00	5,996.92	294.26
Seventh Ave	819.61	0.00	21.31	0.00	840.92	0.00	2,463.79	75.24
Laurel Park	1,836.53	0.00	203.73	40.15	2,040.26	40.15	3,652.86	8,650.81
Saluda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.00
Fletcher	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,495.98
Flat Rock 51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	827.28
Flat Rock 52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287.87
Flat Rock 56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.40
Mills River	0.00	16.17	0.00	19.02	0.00	35.19	0.00	3,932.69
<b>TOTAL:</b>	<b>139,239.72</b>	<b>68.55</b>	<b>9,703.57</b>	<b>138.81</b>	<b>122,873.21</b>	<b>207.36</b>	<b>104,898.86</b>	<b>207,897.67</b>

DELINQUENT PROPERTY TAX COLLECTED FOR FIRE DISTRICTS:

FIRE DISTRICT	TOTAL SPECIAL DISTRICT LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL SPECIAL DISTRICT CASH COLLECTED (includes Tax, Penalties, Interest & Costs)		YEAR END SPECIAL DISTRICT LEVY DUE	
	Regular	RMV	Regular	RMV	Regular	RMV	Regular	RMV
Bat Cave	2,115.82	1.23	224.55	2.69	2,340.17	3.92	4,252.40	815.13
Blue Ridge	18,255.18	6.02	2,965.57	13.08	20,846.28	19.10	58,114.23	31,357.62
Dana	9,417.72	0.00	1,712.45	0.00	10,186.90	0.00	26,924.98	16,566.01
Edneyville	18,103.39	25.23	2,528.54	7.00	20,481.60	32.23	43,708.07	17,573.97
Etowah/HS	14,023.36	0.00	1,325.32	0.21	14,877.51	0.21	24,158.65	12,498.48
Fletcher	10,387.67	-0.74	1,884.01	2.25	11,683.07	1.51	27,717.72	13,988.79
Gerton	1,337.86	39.22	99.98	30.75	1,437.84	69.97	1,179.29	756.96
Green River	8,507.67	0.00	1,269.60	0.00	9,648.78	0.00	10,266.64	4,974.59
Mills River	3,344.61	6.50	13.49	13.49	3,585.98	19.94	8,334.33	6,170.45
Mtn Home	15,018.10	20.31	2,305.97	35.91	17,221.78	56.22	31,232.60	23,081.57
Raven Rock	2,791.96	0.00	460.27	0.00	3,189.50	0.00	1,983.72	1,160.76
Valley Hill	12,117.27	11.13	1,621.51	8.38	13,608.43	19.43	22,646.41	14,991.27
Valley Hill #2	0.00	4.73	0.00	8.89	0.00	13.62	624.21	1,456.06
<b>TOTAL:</b>	<b>115,420.61</b>	<b>113.63</b>	<b>16,639.14</b>	<b>122.65</b>	<b>129,107.84</b>	<b>236.15</b>	<b>261,143.25</b>	<b>145,391.66</b>

TOTAL DELINQUENT PROPERTY TAX COLLECTED:

	TOTAL LEVY CREDIT (Tax + Late List Penalties - Rebates and Releases)		ACCRUED INTEREST COLLECTED + COSTS COLLECTED		TOTAL CASH COLLECTED (includes Tax, Penalties, Interest & Costs)		YEAR END LEVY DUE	
	Total		Total		Total		Total	
General County	605,575.41		113,062.92		687,083.87		3,201,317.00	
Municipalities	139,308.27		9,842.38		123,080.57		312,796.53	
Fire Districts	115,534.24		16,761.79		129,343.99		406,534.91	
<b>TOTAL:</b>	<b>860,417.92</b>		<b>139,667.09</b>		<b>939,508.43</b>		<b>3,920,648.44</b>	

Notes:

- (1) Differences in the sum of Levy Credit + Accrued Interest and Total Cash Collected is attributable to Rebates (aka Releases) and Refunds
- (2) The Year End Levy Due columns include amounts due for years prior to 2014 which are legally unenforceable.

Respectfully Submitted,

*Luke Small*

Luke Small, Tax Collector

SWORN TO AND SUBSCRIBED BEFORE ME this 30 day of July, 2026.

*Jennifer P. Scott*  
Notary Public

My Commission expires: 30/2024

