



CITY OF HENDERSONVILLE AGENDA ITEM SUMMARY

SUBMITTER: Tammy Heide **MEETING DATE:** 08/06/2026

AGENDA SECTION: CONSENT **DEPARTMENT:** Finance

**TITLE OF ITEM,
Presenter Name, Title:** Annual Property Tax Settlement and Order of Collection-*Tammy Heide,
Deputy Tax Collector/Asst. Finance Director*

SUGGESTED MOTION(S): I move that City Council approve the Annual Property Tax Settlement for fiscal year 2026 and Adoption of the Order of Collection for Fiscal Year 2027

SUMMARY:

Annual Property Tax Settlement

Pursuant to N.C.G.S. § 105-373, After July 1 and before being charged with taxes for the current fiscal year The tax collector must provide an annual settlement of current and delinquent property tax collected in the previous fiscal year for approval. The annual settlement provides in detail the tax collection of The Town of Black Mountain's Real Property, Personal Property, and Motor Vehicles. This report also includes the details regarding collection of the East Buncombe Fire District tax collections.

Included within this settlement are the three primary requirements:

Order of Collection

Pursuant to NCGS § 105-321, Following the approval of the Tax Collector's Annual Statement of the preceding year, the governing board shall adopt an order of collection directing the tax collector to collect the taxes charged in the tax records and receipts. The order of Collection authorizes the collection of current fiscal year property taxes and charging the tax collector with the obligation to "employ all lawful means" to collect taxes.

BUDGET IMPACT: \$ 0.00

Is this expenditure approved in the current fiscal year budget? N/A

If no, describe how it will be funded.

ATTACHMENTS:

- i. Annual Property Tax Collector Settlement FY26
- ii. Order of Collection FY27



Annual Tax Settlement for Approval

To: Mayor and City Council

Date: August 06, 2026

Subject: Tax Collector's Settlement for Fiscal Year 2026

Pursuant to the provisions of North Carolina General Statute § 105-373, this memorandum is the Tax Collector's report of settlement to the City of Hendersonville Council for Fiscal Year 2026. Contained is the full settlement of the total Real Estate, Personal Property, and Registered Motor Vehicle Tax Charged for collection within the fiscal year 2026.

Reference is hereby made to reports in the Office of the Tax Collector that list the persons owning real and/or personal property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. These reports are available for inspection and review upon request from the Henderson County Tax Collector. The Tax collector has made diligent efforts to collect the taxes due from the persons listed by utilizing the remedies prescribed and allowed by law.

The Amounts shown on the City's Collections and Summary FY26 reports show a variance from the Henderson County Tax Collector Settlement for Current Taxes: FY 2025-2026 Report. This variance is due to Henderson County reports including charges and collections related to Interest, Discovery Late Listing Penalties, Service Fees, Advertising Fees, and other costs that are not principal tax and should be excluded from the collection percentage calculation. These amounts are not included on the City's Collections and Summary FY26 Reports.

North Carolina General Statute 105-373(3), requires that this settlement be submitted to the governing board. The settlement together with the action of the governing board shall be entered into the minutes of the governing body per state statute.



CITY OF HENDERSONVILLE

TAX LEVY AND COLLECTIONS

FISCAL YEAR 2026 CURRENT YEAR TAXES - 7th AVENUE DISTRICT

As of June 30, 2026

	<u>Total Levy**</u>	<u>Total Collected</u>	<u>Uncollected</u>	<u>Percent Collected***</u>
Regular Levy	\$50,908.98	\$48,818.83	\$2,090.15	95.89%
Registered Motor Vehicles (NCDMV Collected)	\$7,067.22	\$7,067.22	\$0.00	100.00%
TOTAL LEVY	\$57,976.20	\$55,886.05	\$2,090.15	96.39%

***Total Levy includes Original Billed, Adjustments, Releases, Discoveries, and Additional Levy*

****Interest, discovery/"late listing" penalties, service fees, advertising fees and other costs are not principal tax and should be excluded from the collection percentage calculation.*



CITY OF HENDERSONVILLE

TAX LEVY AND COLLECTIONS

FISCAL YEAR 2026 CURRENT YEAR TAXES - CITY WIDE

As of June 30, 2026

	<u>Total Levy**</u>	<u>Total Collected</u>	<u>Uncollected</u>	<u>Percent Collected***</u>
Regular Levy	\$16,740,617.55	\$16,617,825.02	\$122,792.53	99.27%
Registered Motor Vehicles (NCDMV Collected)	\$1,272,927.20	\$1,267,071.18	\$5,856.02	99.54%
TOTAL LEVY	\$18,013,544.75	\$17,884,896.20	\$128,648.55	99.29%

***Total Levy includes Original Billed, Adjustments, Releases, Discoveries, and Additional Levy*

****Interest, discovery/"late listing" penalties, service fees, advertising fees and other costs are not principal tax and should be excluded from the collection percentage calculation.*



CITY OF HENDERSONVILLE

TAX LEVY AND COLLECTIONS

FISCAL YEAR 2026 CURRENT YEAR TAXES - DOWNTOWN DISTRICT

As of June 30, 2026

	<u>Total Levy**</u>	<u>Total Collected</u>	<u>Uncollected</u>	<u>Percent Collected***</u>
Regular Levy	\$302,396.35	\$298,665.16	\$3,731.19	98.77%
Registered Motor Vehicles (NCDMV Collected)	\$3,358.97	\$3,358.97	\$0.00	100.00%
TOTAL LEVY	\$305,755.32	\$302,024.13	\$3,731.19	98.78%

***Total Levy includes Original Billed, Adjustments, Releases, Discoveries, and Additional Levy*

****Interest, discovery/"late listing" penalties, service fees, advertising fees and other costs are not principal tax and should be excluded from the collection percentage calculation.*

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:		Tax & Penalty		Interest	Charge	Credit	Difference
G01 General County		104,106,266.70		190,440.88	104,296,707.58	104,296,707.58	0.00
Total General County							
Fire Districts:							
F15 Bat Cave	166,722.98			381.21	167,104.19	167,104.19	0.00
F01 Blue Ridge	2,146,900.66			5,539.93	2,152,440.59	2,152,440.59	0.00
F09 Dana	1,253,960.86			3,546.99	1,257,507.85	1,257,507.85	0.00
F03 Edneyville	1,607,014.18			3,573.04	1,610,587.22	1,610,587.22	0.00
F04 Etowah-Horse Shoe	2,464,728.23			3,568.49	2,468,296.72	2,468,296.72	0.00
F05 Fletcher	1,703,884.16			3,228.04	1,707,112.20	1,707,112.20	0.00
F11 Gerton	320,254.77			566.24	320,821.01	320,821.01	0.00
F06 Green River	976,056.99			1,907.32	977,964.31	977,964.31	0.00
F08 Mills River	313,967.96			843.35	314,811.31	314,811.31	0.00
F07 Mountain Home	2,582,526.15			3,916.26	2,586,442.41	2,586,442.41	0.00
F12 Raven Rock	414,628.66			1,063.22	415,691.88	415,691.88	0.00
F02 Valley Hill	2,453,468.94			0.00	2,453,468.94	2,453,468.94	0.00
Total Fire Districts	16,404,114.54			28,134.09			
Municipal Districts:							
C10 City of Hendersonville	16,806,312.23			31,339.09	16,837,651.32	16,837,651.32	0.00
Downtown - Main St D13	303,868.95			803.67	304,672.62	304,672.62	0.00
Seventh Avenue D17	51,618.40			4,367.84	55,986.24	55,986.24	0.00
C20 Town of Laurel Park	2,648,667.88			4,957.92	2,653,625.80	2,653,625.80	0.00
C30 City of Saluda	33,110.03			231.69	33,341.72	33,341.72	0.00
C40 Town of Fletcher	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
Village of Flat Rock 52	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
Town of Mills River	0.00			0.00	0.00	0.00	0.00
Total Municipal Districts	19,843,577.49			41,700.21			
SUBTOTAL	\$140,353,958.73			\$260,275.18			

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

CREDITS TO THE TAX COLLECTOR:

All sums deposited by the Tax Collector to the credit of the Taxing Unit:						
	Deposits	Adjustments	Releases	Interest	Outstanding Tax / Liens against Real & Personal Property	Outstanding Tax / Liens against Registered Motor Vehicles
G01 General County	103,299,131.92	148,405.01	11,721.35	190,440.88	647,008.42	0.00
Total General County						104,296,707.58
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
Total Fire Districts	16,274,124.00	8,710.48	1,800.70	28,134.09	119,479.36	0.00
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
Total Municipal Districts	19,665,524.06	38,888.20	3,430.42	41,700.21	135,734.81	0.00
TOTAL	\$139,238,779.98	\$196,003.69	\$16,952.47	\$260,275.18	\$902,222.59	\$0.00
						19,885,277.70

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

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

My Commission expires: 31-2029

Respectfully Submitted,

[Signature]

Luke Small, Tax Collector

[Signature]
Notary Public

JENNIFER P. SCOTT

NOTARY PUBLIC

Henderson County

North Carolina

My Commission Expires March 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: 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
TOTAL:	604,848.77	726.64	112,105.23	957.69	685,400.44	1,683.43	2,015,354.76	1,185,962.24

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
TOTAL:	139,239.72	68.55	9,703.57	138.81	122,873.21	207.36	104,898.86	207,897.67

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)	
	Regular	RMV	Regular	RMV	Regular	RMV
Bat Cave	2,115.82	1.23	224.55	2.69	2,340.17	4,252.40
Blue Ridge	18,255.18	6.02	2,965.57	13.08	20,846.28	58,114.23
Dana	9,417.72	0.00	1,712.45	0.00	10,186.90	26,924.98
Edneyville	18,103.39	25.23	2,528.54	7.00	20,481.60	43,708.07
Etowah/HS	14,023.36	0.00	1,325.32	0.21	14,877.51	24,158.65
Fletcher	10,387.67	-0.74	1,884.01	2.25	11,683.07	27,717.72
Gerton	1,337.86	39.22	99.98	30.75	1,437.84	1,179.29
Green River	8,507.67	0.00	1,269.60	0.00	9,648.78	10,266.64
Mills River	3,344.61	6.50	241.37	13.49	3,585.98	8,334.33
Mtn Home	15,018.10	20.31	2,305.97	35.91	17,221.78	31,232.60
Raven Rock	2,791.96	0.00	460.27	0.00	3,189.50	1,983.72
Valley Hill	12,117.27	11.13	1,621.51	8.38	13,608.43	22,646.41
Valley Hill #2	0.00	4.73	0.00	8.89	0.00	624.21
TOTAL:	115,420.61	113.63	16,639.14	122.65	129,107.84	261,143.25

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)	
	Total		Total		Total	Total
General County		605,575.41		113,062.92		3,201,317.00
Municipalities		139,308.27		9,842.38		312,796.53
Fire Districts		115,534.24		16,761.79		406,534.91
TOTAL:		860,417.92		139,667.09		3,920,648.44

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 30th day of July, 2026.

Jennifer P. Scott

Notary Public

My Commission expires: 30, 2029

JENNIFER P. SCOTT
 NOTARY PUBLIC
 Henderson County
 North Carolina
 My Commission Expires March 9, 2029

Pursuant to NCGS § 105-321, ORDER OF COLLECTION

State of North Carolina
City of Hendersonville

To the Tax Collector of the City of Hendersonville and by delegated authority, the Tax Collector for Henderson County:

You are hereby authorized, empowered, and commanded to collect the taxes 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 City of Hendersonville, 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. Tax records for the City of Hendersonville are delivered to you for collection. You are further authorized to call upon the Sheriff to levy upon and sell personal property under execution for the payment of taxes.

Witness my hand and official seal, this ____ day of _____, 2026

_____(Seal)
Mayor City of Hendersonville

Attest:

Clerk City of Hendersonville