



CITY OF HENDERSONVILLE AGENDA ITEM SUMMARY

SUBMITTER: Tammy Heide **MEETING DATE:** 02/05/2026
AGENDA SECTION: CONSENT **DEPARTMENT:** Finance
TITLE OF ITEM, Presenter Name, Title: Monthly Property Tax Collector's Report -*Tammy Heide, Deputy Tax Collector*

SUGGESTED MOTION(S): I move that City Council approve the Monthly Tax Collector Report

SUMMARY:

Monthly Property Tax Collector Report

Pursuant to N.C.G.S. § 105-350(7), it is the duty of the tax collector to submit to the governing body at each of its regular meetings a report of the amount collected on each year's taxes with which is charged, the amount remaining uncollected, and the steps taken to encourage or enforce payment of uncollected taxes.

Attached is the month-end report for collections, refunds, and releases (current and prior years), provided by the Henderson County Tax Collector. The tax department is using all collection remedies as provided by general statute to collect delinquent taxes

BUDGET IMPACT: \$ 0.00

Is this expenditure approved in the current fiscal year budget? YES

If no, describe how it will be funded.

PROJECT NUMBER: N/A

PETITION NUMBER: N/A

ADDITIONAL PETITION NUMBER: N/A

PETITIONER NAME: N/A

ATTACHMENTS:

- i. Monthly Tax Collector's Report- December



CITY OF HENDERSONVILLE TAX COLLECTOR'S REPORT

TO: City of Hendersonville Board of Commissioners

FROM: Tammy Heide, Deputy Tax Collector

DATE: Thursday, February 5, 2026

SUBJECT: December 2025 Tax Collector Report

According to NCGS 105-350(7) it is the duty of the tax collector to submit to the governing body at each of its regular meetings a report of the amount collected on each year's taxes with which is charged, the amount remaining uncollected, and the steps taken to encourage or enforce payment of uncollected taxes.

Below is the month end report for collections (current and prior years), amounts are provided by the Henderson County Tax Collector. The tax department is using all collection remedies as provided by general statute to collect delinquent taxes including but not limited to garnishments, attachments, and NC Debt Setoff.

This summary does not include Late List Penalties and Interest. Late List Penalties collected are transferred to the Henderson County School System per NCGS 115C-437.

REAL AND PERSONAL PROPERTY TAXES MONTHLY COLLECTIONS

CURRENT YEAR

	CITY	DOWNTOWN	7TH AVENUE
BILLED	\$16,706,936.03	\$301,549.89	\$49,620.16
COLLECTED YEAR TO DATE	\$14,019,118.54	\$246,296.17	\$38,846.37
ADJUSTMENTS AND RELEASES YEAR TO DATE	\$39,500.22	\$1,489.16	\$1,422.64
OUTSTANDING REAL AND PERSONAL PROPERTY TAX	\$2,727,317.71	\$56,742.88	\$12,196.43
CURRENT YEAR TAX COLLECTION PERCENTAGE	83.71%	81.28%	76.11%

PRIOR YEARS

BEGINNING OUTSTANDING BALANCE	\$154,517.11	\$9,216.15	\$2,323.10
MONTHLY COLLECTION	\$33,379.16	\$21.38	\$0.00
MONTHLY ADJUSTMENTS AND RELEASES	-\$1,131.42	\$0.00	\$0.00
OUTSTANDING REAL AND PERSONAL PROPERTY TAX	\$120,006.53	\$9,194.77	\$2,323.10

Per NCGS 105-381(b) the Tax Collector is reporting tax releases/refunds within the current period of:

Total Property Tax Released due to taxable value Adjustments \$4,013.62

Total Refunds Processed for the Month \$60.59

Total Motor Vehicle Releases and Refunds for the Month

*** Taxes releases/refunds are only allowed when taxes (1)were illegal or (2)were imposed due to a clerical error.*

Detailed information for releases and refunds is available from the Henderson County Tax Collector.

Fiscal Year Activity from July 1, 20XX to December 31, 2025								Activity from December 1, 2025 to December 31, 2025			
Tax Year	Orig. Billed Amt (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)	Net Levy (\$)	Amt Collect. (\$)	Unpaid Balance (\$)	Amt Collect. (\$)	Abs. Adj (\$)	Bill Releases (\$)	Disc. Levy (\$)
		Assessor Refunds (\$)	Net Collections (\$)	Additional Levys (\$)	Collection Fee Amt (\$)	% Coll.	% Uncoll.			Assessor Refunds (\$)	Additional Levys (\$)
TAX DISTRICT: DOWNTOWN-MAIN ST LEVY TYPE: TAX											
2025	301,549.89	0.00	6.52	1,495.68	303,039.05	246,296.17	56,742.88	143,120.12	0.00	0.00	0.00
		0.00	246,296.17	0.00	0.00	81.28 %	18.72 %			0.00	0.00
2024	319,139.09	18,496.05	7.92	0.00	300,645.66	296,224.02	4,421.64	17.13	0.00	0.00	0.00
		18,472.40	314,696.42	10.54	0.00	98.53 %	1.47 %			0.00	0.00
2023	306,817.86	5,382.55	8.07	714.18	302,141.42	300,555.81	1,585.61	4.25	0.00	0.00	0.00
		1,931.28	302,487.09	0.00	0.00	99.48 %	0.52 %			0.00	0.00
2022	282,613.76	527.62	4.71	1,149.32	283,230.75	282,072.29	1,158.46	0.00	0.00	0.00	0.00
		259.42	282,331.71	0.00	0.00	99.59 %	0.41 %			0.00	0.00
2021	279,707.75	120.21	7.80	649.23	280,228.97	279,560.20	668.77	0.00	0.00	0.00	0.00
		6.55	279,566.75	0.00	0.00	99.76 %	0.24 %			0.00	0.00
2020	303,748.51	4,144.30	5.50	0.00	299,598.71	299,308.06	290.65	0.00	0.00	0.00	0.00
		0.00	299,308.06	0.00	0.00	99.90 %	0.10 %			0.00	0.00
2019	301,458.76	3,159.01	6.21	2,333.01	300,686.15	299,616.51	1,069.64	0.00	0.00	0.00	0.00
		418.28	300,034.79	59.60	0.00	99.64 %	0.36 %			0.00	0.00
Sub.	2,095,035.62	31,829.74	46.73	6,341.42	2,069,570.71	2,003,633.06	65,937.65	143,141.50	0.00	0.00	0.00
		21,087.93	2,024,720.99	70.14	0.00	96.81 %	3.19 %			0.00	0.00
TAX DISTRICT: HENDERSONVILLE LEVY TYPE: TAX											
2025	16,706,936.03	26,223.26	2,558.82	23,127.09	16,746,436.25	14,019,118.54	2,727,317.71	5,595,280.08	501.80	2,380.97	127.68
		1,294.70	14,020,413.24	45,155.21	0.00	83.71 %	16.29 %			0.00	43,116.39
2024	16,053,485.41	12,085.14	199.47	0.00	16,046,619.04	15,996,428.37	50,190.67	32,839.85	554.93	0.00	0.00
		1,610.03	15,998,038.40	5,418.24	0.00	99.69 %	0.31 %			0.00	0.00
2023	13,941,515.71	63,224.03	1,440.39	7,407.24	13,899,227.11	13,874,082.75	25,144.36	430.78	522.91	0.45	0.00
		8,420.72	13,882,503.47	14,968.58	0.00	99.82 %	0.18 %			0.00	0.00
2022	11,026,379.84	28,277.86	123.85	42,582.44	11,049,502.03	11,034,380.76	15,121.27	108.53	53.13	0.00	0.00
		1,687.83	11,036,068.59	8,941.46	0.00	99.86 %	0.14 %			60.59	0.00
2021	10,768,355.48	128,822.08	5,678.08	15,069.08	10,663,536.89	10,654,447.31	9,089.58	0.00	0.00	0.00	0.00
		21,332.16	10,675,779.47	14,612.49	0.00	99.91 %	0.09 %			0.00	0.00
2020	9,991,000.95	75,671.96	5,397.09	3,391.98	9,942,338.25	9,936,025.10	6,313.15	0.00	0.00	0.00	0.00
		21,611.14	9,957,636.24	29,014.37	0.00	99.94 %	0.06 %			0.00	0.00
2019	9,872,500.92	113,803.96	179.49	34,770.99	9,796,357.37	9,782,209.87	14,147.50	0.00	0.00	0.00	0.00
		26,495.88	9,808,705.75	3,068.91	0.00	99.86 %	0.14 %			0.00	0.00
2011	0.00	0.00	31.95	31.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	100 %	0 %			0.00	0.00
2004	0.00	449.61	0.00	449.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	100 %	0 %			0.00	0.00
2001	8.06	0.00	0.00	0.00	8.06	8.06	0.00	0.00	0.00	0.00	0.00
		0.00	8.06	0.00	0.00	100 %	0 %			0.00	0.00
Sub.	88,360,182.40	448,557.90	15,609.14	126,830.38	88,144,025.00	85,296,700.76	2,847,324.24	5,628,659.24	1,632.77	2,381.42	127.68
		82,452.46	85,379,153.22	121,179.26	0.00	96.77 %	3.23 %			60.59	43,116.39
TAX DISTRICT: SEVENTH AVENUE LEVY TYPE: TAX											
2025	49,620.16	0.00	2.59	1,425.23	51,042.80	38,846.37	12,196.43	22,359.55	0.00	0.00	0.00
		0.00	38,846.37	0.00	0.00	76.11 %	23.89 %			0.00	0.00
2024	51,101.29	0.00	2.03	0.00	51,099.26	50,204.92	894.34	0.00	0.00	0.00	0.00
		0.00	50,204.92	0.00	0.00	98.25 %	1.75 %			0.00	0.00
2023	50,148.13	37.20	2.17	0.00	50,108.76	49,127.10	981.66	0.00	0.00	0.00	0.00
		0.00	49,127.10	0.00	0.00	98.04 %	1.96 %			0.00	0.00
2022	41,590.02	160.37	1.96	325.57	41,753.26	41,644.45	108.81	0.00	0.00	0.00	0.00
		0.00	41,644.45	0.00	0.00	99.74 %	0.26 %			0.00	0.00
2021	33,865.75	77.89	3.19	113.57	33,898.24	33,774.93	123.31	0.00	0.00	0.00	0.00
		79.45	33,854.38	0.00	0.00	99.64 %	0.36 %			0.00	0.00
2020	33,080.31	77.86	1.67	0.00	33,000.78	32,838.68	162.10	0.00	0.00	0.00	0.00
		77.86	32,916.54	0.00	0.00	99.51 %	0.49 %			0.00	0.00
2019	32,879.97	589.72	1.39	884.89	33,173.75	33,120.87	52.88	0.00	0.00	0.00	0.00
		0.00	33,120.87	0.00	0.00	99.84 %	0.16 %			0.00	0.00
Sub.	292,285.63	943.04	15.00	2,749.26	294,076.85	279,557.32	14,519.53	22,359.55	0.00	0.00	0.00
		157.31	279,714.63	0.00	0.00	95.06 %	4.94 %			0.00	0.00
Signature (Tax Collector) _____											