



# HAYWOOD COUNTY BOARD OF COMMISSIONERS

## AGENDA REQUEST

**Must be presented to the County Manager's Office  
NO LATER THAN 5 P.M. FRIDAY THE WEEK BEFORE THE MEETING**

DATE OF REQUEST: September 27, 2016

FROM: Mike Matthews

MEETING DATE REQUESTED: October 3, 2016

SUBJECT: 2016 Delinquent Tax Plan and Report on numbers

IMPLEMENTATION PLAN: If BOCC approves, I'll take care of the rest.

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### FINANCIAL IMPACT STATEMENT:

Cost of the advertisement is passed on to the delinquent property owner.

SUPPORTING ATTACHMENTS: YES  NO  HOW MANY?  
LIST: \_\_\_\_\_  
\_\_\_\_\_

PowerPoint Presentation: YES  NO

PERSON MAKING PRESENTATION AT MEETING: Mike  
TITLE: Tax Collector  
PHONE NUMBER: 828-452-6643  
E-MAIL: mematthews@haywoodnc.net

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THIS SECTION FOR OFFICE USE ONLY

Received (Date/Time): \_\_\_\_\_

## 2016 Collection Plan

Our goal in the Haywood County Tax Office is to work with the taxpayers to get all accounts paid by the due date and for the past due/ delinquent accounts we do our best to help the taxpayers find a way to resolve their taxes before we reach the enforcement stage. We do this by allowing them to set a payment plan on past due and pre-payments on current taxes. We also have the ability to set them up on ACH, where a set amount of money is drawn from their account each month.

The first enforcement step in our collection process is to send a Final Notice. The goal is, once the taxpayer receives the notice they will come in and set up arrangements before we take any further actions. If we receive no response from the taxpayer after the Final Notice is sent we will begin enforcements. Listed below are the steps we have been and will continue to use in our collection process and usually they will come in the order listed...

**Attachments** – Attachments work very well for us when there is a bank available. In many cases the letter we send to the taxpayer and bank is enough to get the taxpayer to come in and work out arrangements. We are currently in the process of serving attachments on all 2015 and older accounts.

**Levy's** – We use the Sheriff's Department to issue Levy's for us (especially on businesses). This works very well for us and Deputy Deaver along with the rest of the Sheriff's Department does an excellent job for us.

**Garnishments** – Garnishments seem to be where our most room for improvement is. We have previously not spent a lot of time on Garnishments because until running this report I didn't feel they were as effective and very time consuming. I do see there is a pretty large gap that can be made up (especially with motor vehicles) in this area and we intend to ramp these up immediately.

**Foreclosures** – Foreclosures are probably the most effective collection tool we have and usually always result in the taxes being brought current. In most cases for us to look at doing a foreclosure the account needs to be past due for two

years and no contact from the taxpayer. Once we start the foreclosure process our goal is to still work out a suitable payment plan, which usually happens. We currently use Tracey Wells for our in house foreclosures and The Van Winkle Law Firm for the more difficult ones. They both do an excellent job.

As far as TDA taxes, we will make all attempts to collect any account given to us and use all of the tools we have to do so. We have not been given in updated account balances in quite some time. Those accounts are not something I have access to though and that information comes from the TDA Director. Ira has requested from the TDA that a monthly statement or spreadsheet be sent to us, so that we can start collecting on these accounts.

As of right now we are actively doing bank attachments on all accounts with a balance due from 2015 and older. If we are unable to find a bank our next step will be a garnishment or foreclosure depending on property and how far past due

Overall, I am very pleased with our numbers and the efforts of my staff. We are constantly tweaking our methods to become more efficient and will continue to do so with the goal of increased collections.

Thanks,

Mike Matthews

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7/1/2014							
	County (Go)	All	County (Go)		All		
2013	1,304,308	1,734,642	Del. Bal 7/1/14	<i>Started</i> 2,774,907	Del. Bal 7/1/14	3,881,810	
2012	483,051	682,273	LESS: Collected Enfor.	- 1,097,172	LESS: Collected Enfor.	1,546,142	
2011	214,693	330,690	LESS: Collected Unenf	- 224,386	LESS: Collected Unenf	139,394	
2010	147,402	239,071	ADD: 2014 Delinq Txs	+ 1,004,884	ADD: 2014 Delinq Txs	1,365,608	
2009	119,221	186,734					
2008	114,177	173,223	Delinq Txs - 7/1/15	2,458,233	Delinq Txs - 7/1/15	3,561,882	
2007	101,396	144,429					
2006	99,964	137,048					
2005	102,563	135,480					40%
2004	88,132	118,219					
	<b>2,774,907</b>	3,881,810					
7/1/2015							
	County (Go)	All	County (Go)		All		
2014	1,004,884	1,365,608	Del. Bal 7/1/15	<i>started</i> 2,458,233	Del. Bal 7/1/15	3,561,882	
2013	412,881	630,136	LESS: Collected Enfor.	- 720,629	LESS: Collected Enfor.	1,062,102	
2012	247,713	368,278	LESS: Collected Unenf	- 375,533	LESS: Collected Unenf	396,993	
2011	156,062	249,386	ADD: 2015 Delinq Txs	+ 1,160,025	ADD: 2015 Delinq Txs	1,678,384	
2010	129,731	211,898					
2009	109,631	173,350	Delinq Txs - 7/1/16	2,522,096	Delinq Txs - 7/1/16	3,781,171	
2008	107,559	164,224					
2007	96,085	137,251					
2006	95,132	131,224					
2005	98,555	130,526					
	<b>2,458,233</b>	3,561,882					

29%

	7/1/2016							
	<b>County</b>		<b>All</b>					
2015	1,160,025		1,678,384					
2014	343,487		510,286					
2013	200,203		324,534					
2012	180,747		278,101					
2011	126,234		209,929					
2010	116,272		192,640					
2009	104,967		166,520					
2008	103,065		158,275					
2007	94,203		134,617					
2006	92,892		127,885					
	2,522,096		3,781,171					

Run By: twells / TLW  
Special Condition Activity Summary for Codes: A,G,F,E,J,L,MP

\*\*\* ALL tax codes (total collections) \*\*\*

Code Description	Nbr Trans	Amount	Balance Due
A ATTACHMENT	1,064	-428,485.23	55,496.95
G GARNISHMENT	361	-29,489.22	13,790.95
F FORECLOSURE	1,147	-451,288.39	37,746.35
E EXECUTION OF JUDGMENT	33	-23,379.17	0.00
J JUDGMENT DOCKETED	74	-32,118.62	0.00
L LEVY	145	-52,905.57	5,021.91
MP MARK PINKSTON	92	-44,435.72	4,161.56
*** Grand Totals ***	2,916	-1,062,101.92	116,217.72

\$506,786.18 → Foreclosures  
(in rem)

\*\*\* Balance Due Totals include interest calculated through 06/30/2016 \*\*\*

Run By: twells / TLW  
Special Condition Activity Summary for Codes: A,G,F,E,J,L,MP

\*\*\* County taxes ONLY (G01) \*\*\*

Code Description	Nbr Trans	Amount	Balance Due
A ATTACHMENT	1,064	-326,190.45	43,199.67
G GARNISHMENT	361	-22,406.02	9,589.79
F FORECLOSURE	1,147	-276,545.60	11,263.14
E EXECUTION OF JUDGMENT	33	-16,686.95	0.00
J JUDGMENT DOCKETED	74	-16,887.59	0.00
L LEVY	145	-28,990.53	1,033.49
MP MARK PINKSTON	92	-32,921.95	3,614.37
*** Grand Totals ***	2,916	-720,629.09	68,700.46

\* 310,120.14 Foreclosures  
(in row)

\*\*\* Balance Due Totals include interest calculated through 06/30/2016 \*\*\*

Run By: twells / TLW  
Special Condition Activity Summary for Codes: A,G,F,E,J,L,MP

\*\*\* ALL tax codes (total) collections \*\*\*

Code Description	Nbr Trans	Amount	Balance Due
A ATTACHMENT	1,396	-610,410.77	13,175.73
G GARNISHMENT	1,404	-138,385.83	1,782.95
F FORECLOSURE	1,015	-570,809.80	29,139.10
E EXECUTION OF JUDGMENT	138	-60,550.63	0.00
J JUDGMENT DOCKETED	158	-76,110.00	0.00
L LEVY	98	-40,550.96	7,205.16
MP MARK PINKSTON	136	-49,324.13	2,219.38
*** Grand Totals ***	4,345	-1,546,142.12	53,522.32

707,470.43 → Foreclosures  
(in rem)

\*\*\* Balance Due Totals include interest calculated through 06/30/2015 \*\*\*

Run By: twells / TLW  
Special Condition Activity Summary for Codes: A,G,F,E,J,L,MP

\*\*\* County Taxes ONLY (G01) \*\*\*

Code Description	Nbr Trans	Amount	Balance Due
A ATTACHMENT	1,396	-482,787.49	7,933.27
G GARNISHMENT	1,404	-104,430.30	1,081.13
F FORECLOSURE	1,015	-353,538.30	22,182.90
E EXECUTION OF JUDGMENT	138	-37,544.09	0.00
J JUDGMENT DOCKETED	158	-49,437.86	0.00
L LEVY	98	-28,352.16	5,557.39
MP MARK PINKSTON	136	-41,081.55	1,990.56
*** Grand Totals ***	4,345	-1,097,171.75	38,745.25

→ 440,520.25 → foreclosures (in rem)

\*\*\* Balance Due Totals include interest calculated through 06/30/2015 \*\*\*