Ann Clark

From: Chris Lambert
Sent: Friday, July 05, 2019 10:07 AM
To: Ann Clark
Cc: Barbara McCoy
Subject: 7/15/2019 Commissioners Meeting
Attachments: Monthly_Tax_Report.pdf; Tax_Admin_Charge.pdf

Importance: High

All, Can you add the following two items to the 7/15/2019 agenda, see attached items.

1. Monthly Tax Report – Final Report for FY 2018 – 2019 (Tax Collector Settlement) **Action Required**

2. Tax Administrator Charge – Charge Tax Administrator with Collections of the 2019 Real and Personal Property Taxes. **Action Required**

Chris Lambert
Tax Administrator
150 Government Circle, Suite 2200
Jefferson NC 28640

336-846-5553
336-846-5564 fax

Pursuant to North Carolina General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail message(s) that might be sent in response to it may be considered public record and as such are subject to request and review by, and disclosure to, third parties.

TAX COLLECTOR SETTLEMENT

2018

Tax Collector Settlement

Per North Carolina General Statute 105-373 the Tax Collector must make a report of settlement for the fiscal year

FY 2018-2019

Tax Collector Settlement

FY 2018 – 2019 Current Year	COUNTY / FIRE / SWDF / FEES / PENALTIES
BEGINNING LEVY ***(As of July 1, 2018)***	**$19,910,114.15**
DISCOVERIES	$619,523.06
RELEASES	$50,365.77
CURRENT LEVY ***(As of June 30, 2019)***	**$20,479,271.44**
DISCOUNTS (2%)	$260,499.71
TOTAL PAYMENTS (As of June 30,2019)	**$19,301,069.59**

Tax Collector Settlement

FY 2018 – 2019	COUNTY / FIRE / SWDF / FEES / PENALTIES
% ORIGINAL LEVY	98.25 %
% CURRENT LEVY	95.52 %

Tax Collector Settlement

DELINQUENT TAX COLLECTIONS	FY 2018-2019 (1993-2017)
COUNTY / FIRE / SWDF	$978,622,79
INTEREST / FEES / PENALTIES	$373,447,91
TOTAL	**$1,352,070.70**

Tax Collector Settlement

Collection Tools Used	FY 2018 – 2019	
Tax Bill	Mailed in July	39,787
Delinquent Notices	Mailed in January	6,944
Advertising	News Paper in April (Required)	On-line (Updated Monthly)
Wage Garnishments	10% of Gross Wages	118 Active Accounts
Attachment	Instructs bank to withdraw funds	3 - 5
Debt Setoff	Debts over $50/ NC Tax Refunds	$44,513.94
Payment Arrangements	Monthly Payments (Fixed Income)	65 Accounts / $62,249.28
Foreclosure	Sale of Property	3 Sold / 15 Active

Tax Collector Settlement

Transactions		
Total Money Collected	$20,653,140.29	
Transactions	29,287	
Transactions by Source Type	Cash	3,717
	Check	22,866
	On-line / Credit Card	2,704

Tax Collector Settlement

FY 2018 – 2019	MOTOR VEHICLE
CURRENT LEVY	$1,296,133.56
TOTAL PAYMENTS	**$1,287,726.70**
% CURRENT LEVY	99.4 %

*NCDMV Averages 3000 transactions per month

Tax Collector Settlement

Questions / Concerns

RUN DATE: 7/3/2019 11:13 AM

COLLECTIONS MONTHLY TOTALS REPORT
Ashe County
ALL BILLS TAX YEAR 2018

TAX DISTRICT	BEGINNING BAL	+MISC CHARGES	+DISCOVERIES	-RELEASES	=CURRENT LEVY	-DISCOUNTS	-PAYMENTS	=BALANCE	%ORIG LEVY	%CURR LEVY
County	16,433,354.97	0.00	560,444.57	23,109.03	16,970,690.51	217,030.28	16,055,869.44	697,790.79	99.02	95.89
Creston Fire	123,216.15	0.00	5,792.06	44.17	128,964.04	1,410.83	120,025.12	7,528.09	98.56	94.16
Creston Fire Penalty	36.49	0.00	0.00	2.29	34.20	0.24	24.22	9.74	67.03	71.52
Fleetwood Fire	216,514.62	0.00	6,151.86	359.74	222,306.74	3,027.99	212,285.64	6,993.11	99.45	96.85
Fleetwood Fire Penalty	31.46	0.00	17.44	0.22	48.68	0.17	31.56	16.95	100.86	65.18
Glendale Springs Fire	160,634.05	0.00	7,392.67	21.03	168,005.69	2,003.65	159,194.28	6,807.76	100.35	95.95
Glendale Springs Fire Penalty	28.62	0.00	0.00	0.41	28.21	0.16	22.47	5.58	79.07	80.22
Lansing Fire	140,535.10	0.00	3,552.87	341.87	143,746.10	1,707.37	134,062.59	7,976.14	96.61	94.45
Lansing Fire Penalty	39.86	0.00	0.00	1.00	38.86	0.18	27.81	10.87	70.22	72.03
Warrensville Fire	103,128.31	0.00	2,787.90	94.56	105,821.65	1,349.19	96,894.12	7,578.34	95.26	92.84
Warrensville Fire Penalty	24.68	0.00	0.00	0.78	23.90	0.13	14.11	9.66	57.70	59.58
Jefferson Fire	136,486.80	0.00	2,374.31	46.34	138,814.77	1,793.56	132,442.82	4,578.39	98.35	96.70
Jefferson Fire Penalty	39.23	0.00	4.84	3.16	40.91	0.13	20.15	20.63	51.70	49.57
West Jefferson Fire	109,851.65	0.00	4,096.08	77.77	113,869.96	1,540.09	108,461.18	3,868.69	100.14	96.60
West Jefferson Fire Penalty	49.46	0.00	0.43	2.31	47.58	0.22	43.32	4.04	88.03	91.51
Laurel Springs Fire	56,179.71	0.00	2,817.29	341.78	58,655.22	645.83	55,342.17	2,667.22	99.66	95.45
Laurel Springs Fire Penalty	28.09	0.00	0.00	0.00	28.09	0.05	26.00	2.04	92.74	92.74
Pond Mountain Fire	71,920.53	0.00	2,182.49	347.97	73,755.05	795.24	67,651.88	5,307.93	95.17	92.80
Pond Mountain Fire Penalty	20.59	0.00	0.82	0.54	20.87	0.12	14.84	5.91	72.66	71.68
New River Fire	139,878.02	0.00	5,967.49	180.32	145,665.19	1,729.50	136,485.72	7,449.97	98.81	94.89
New River Fire Penalty	44.97	0.00	0.32	15.88	29.41	0.23	23.14	6.04	51.97	79.46
Todd Fire	115,611.70	0.00	3,251.96	26.47	118,837.19	1,525.58	112,486.40	4,825.21	98.62	95.94
Todd Fire Penalty	15.84	0.00	0.00	0.05	15.79	0.06	12.84	2.89	81.44	81.70
Deep Gap Fire	17,843.25	0.00	796.30	1.69	18,637.86	269.01	17,783.16	585.69	101.17	96.86
Deep Gap Fire Penalty	3.38	0.00	0.00	0.01	3.37	0.02	3.22	0.13	95.86	96.14
County Late List Penalty	5,506.62	0.00	461.36	624.04	5,343.94	29.15	4,254.77	1,060.02	77.80	80.16
County (SWDF)	2,079,090.00	0.00	11,180.00	24,712.34	2,065,557.66	25,640.73	1,887,326.62	152,590.31	92.01	92.61
Animal Fees	0.00	0.00	250.00	10.00	240.00	0.00	240.00	0.00	0.00	100.00
TOTAL:	19,910,114.15	0.00	619,523.06	50,365.77	20,479,271.44	260,499.71	19,301,069.59	917,702.14	98.25	95.52

DELINQUENT TAX COLLECTIONS 7/01/2018 THRU 06/27/2019

TAX YEAR	AMOUNT COLLECTED
2017	405,155.32
2016	150,783.11
2015	126,006.81
2014	96,828.34
2013	94,663.77
2012	75,192.80
2011	62,212.11
2010	65,785.14
2009	52,038.46
2008	36,644.64
2007	25,425.81
2006	20,462.84
2005	22,964.84
2004	18,652.75
2003	12,394.99
2002	12,096.80
2001	16,160.57
2000	11,968.03
1999	13,889.53
1998	6,466.14
1997	7,931.56
1996	4,931.00
1995	4,708.06
1994	3,787.83
1993	4,919.45
TOTAL	1,352,070.70

PRIOR YEARS OUTSTANDING BALANCE AS OF 06/27/2019

(includes County, Fire District, SWDF, Interest, Other)

TAX YEAR	OUTSTANDING BALANCE
2017	657,740.32
2016	545,008.36
2015	497,490.50
2014	450,918.39
2013	439,551.26
2012	377,620.59
2011	387,370.54
2010	347,730.49
2009	332,704.85
2008	308,426.99
2007	115,701.39
2006	114,258.42
2005	114,122.93
2004	113,375.53
2003	93,928.84
2002	86,975.34
2001	80,422.52
2000	63,076.37
1999	52,784.00
1998	38,688.96
1997	36,758.92
1996	33,717.41
1995	29,380.35
1994	25,896.11
1993	19,848.85
TOTAL	5,363,498.23

RUN DATE: 7/3/2019 11:17 AM

ASHE COUNTY REFUND REPORT

NAME	BILL NUMBER		AMOUNT	OPER	DATE TIME
6938 COUCH THEODORE J SR (TRTE) C/O PREMIUM MORTGAGE INC PO BOX 17978 TAMPA, FL 33682	2014-7879	RP: 19227502 Admin Refund - Property Owned by NCDOT (Exempt) Error Correction Ownership REFUND RECIPIENT:	348.40	CHRIS LAMBERT	6/17/2019 5:09:26 PM ADMIN REFUND
6938 COUCH THEODORE J SR (TRTE) C/O PREMIUM MORTGAGE INC PO BOX 17978 TAMPA, FL 33682	2015-7938	RP: 19227502 Admin Refund - Property Owned by NCDOT (Exempt) Error Correction Ownership REFUND RECIPIENT:	221.93	CHRIS LAMBERT	6/17/2019 5:11:54 PM ADMIN REFUND
6938 COUCH THEODORE J SR (TRTE) C/O PREMIUM MORTGAGE INC PO BOX 17978 TAMPA, FL 33682	2016-7796	RP: 19227502 Admin Refund - Property Owned by NCDOT (Exempt) Error Correction Ownership REFUND RECIPIENT:	226.46	CHRIS LAMBERT	6/17/2019 5:12:13 PM ADMIN REFUND
6938 COUCH THEODORE J SR (TRTE) C/O PREMIUM MORTGAGE INC PO BOX 17978 TAMPA, FL 33682	2017-7822	RP: 19227502 Admin Refund - Property Owned by NCDOT (Exempt) Error Correction Ownership REFUND RECIPIENT:	227.06	CHRIS LAMBERT	6/17/2019 5:12:29 PM ADMIN REFUND
96655 COUCH THEODORE J SR (TRTE) C/O PREMIUM MORTGAGE INC PO BOX 17978 TAMPA, FL 33682	2018-39293	RP: 19227502 Admin Refund - Property Owned by NCDOT (Exempt) Error Correction Ownership	227.06	CHRIS LAMBERT	6/17/2019 5:12:46 PM ADMIN REFUND

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ASHE COUNTY REFUND REPORT

NAME	BILL NUMBER	AMOUNT	OPER	DATE	TIME
	REFUND RECIPIENT:				

TOTAL REFUNDS PRINTED:	1,250.91
TOTAL VOID REFUNDS:	0.00
TOTAL:	1,250.91

RUN DATE: 7/3/2019 11:19 AM

RELEASES REPORT
Ashe County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
98440	2016-19998	DY: RP:09334048019	CHRIS LAMBERT	6/4/2019 9:53:54 AM			
LAMBERT MICHAEL							
					SW51FFEEFEE	22,200.00	130.00
		HSE Burned 2011, vacant CJL				TOTAL RELEASES:	130.00
98440	2017-19998	DY: RP:09334048019	CHRIS LAMBERT	6/4/2019 9:54:29 AM			
LAMBERT MICHAEL							
					SW51FFEEFEE	22,200.00	130.00
		HSE Burned 2011, vacant CJL				TOTAL RELEASES:	130.00
98440	2018-16790	DY:0RP:09334048019	CHRIS LAMBERT	6/4/2019 9:54:59 AM			
LAMBERT MICHAEL							
					SW51FFEEFEE	22,200.00	130.00
		HSE Burned 2011, vacant CJL				TOTAL RELEASES:	130.00
95118	2018-10387	DY: RP:05326100	CHRIS LAMBERT	6/13/2019 9:15:41 AM			
PHIPPS CHARLES B							
					C GARNFEE	37,000.00	60.00
		Remove Garnishment Fee				TOTAL RELEASES:	60.00
95082	2019-700019	DY:19 PERSONAL PROPERTY	CHRIS LAMBERT	6/18/2019 6:57:44 AM			
NEW RIVER BREWING LLC							
					OFPBFFEEFEE	0.00	5.00
		update/rebill				TOTAL RELEASES:	5.00
6938	2014-7879	DY: RP:19227502	CHRIS LAMBERT	6/18/2019 7:08:32 AM			
COUCH THEODORE J SR (TRTE)							
					C ADVLTAX	87,100.00	348.40
		Error Correction, Property Owned by NCDOT Exempt				TOTAL RELEASES:	348.40
6938	2015-7938	DY: RP:19227502	CHRIS LAMBERT	6/18/2019 7:09:10 AM			
COUCH THEODORE J SR (TRTE)							
					C ADVLTAX	52,300.00	226.46
		Error Correction, Property Owned by NCDOT Exempt				TOTAL RELEASES:	226.46
6938	2016-7796	DY: RP:19227502	CHRIS LAMBERT	6/18/2019 7:09:35 AM			
COUCH THEODORE J SR (TRTE)							
					C ADVLTAX	52,300.00	226.46
		Error Correction, Property Owned by NCDOT Exempt				TOTAL RELEASES:	226.46
6938	2017-7822	DY: RP:19227502	CHRIS LAMBERT	6/18/2019 7:10:04 AM			
COUCH THEODORE J SR (TRTE)							
					C ADVLTAX	52,300.00	231.69
		Error Correction, Property Owned by NCDOT Exempt				TOTAL RELEASES:	231.69

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RELEASES REPORT
Ashe County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
96655	2018-39293	DY: RP:19227502	CHRIS LAMBERT	6/18/2019 7:10:29 AM			
COUCH THEODORE J SR (TRTE)							
					C ADVLTAX	52,300.00	231.69
		Error Correction, Property Owned by NCDOT Exempt				TOTAL RELEASES:	231.69
34638	1994-4772	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:06:45 PM			
CHURCH CONNIE B							
					C ADVLTAX	12,900.00	74.82
					C ADVTFEE	12,900.00	5.00
					SW51FFEEFEE	12,900.00	30.00
		Sold through foreclosure				TOTAL RELEASES:	109.82
34638	1995-4791	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:07:11 PM			
CHURCH CONNIE B							
					C ADVLTAX	12,900.00	74.82
					C ADVTFEE	12,900.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	79.82
34638	1996-4920	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:07:39 PM			
CHURCH CONNIE B							
					C ADVLTAX	12,900.00	74.82
					C ADVTFEE	12,900.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	79.82
34638	1997-4980	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:08:03 PM			
CHURCH CONNIE B							
					C ADVTFEE	12,900.00	5.00
					C ADVLTAX	12,900.00	74.82
		Sold through foreclosure				TOTAL RELEASES:	79.82
34638	1998-5307	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:08:32 PM			
CHURCH CONNIE B							
					C ADVLTAX	20,000.00	90.00
					C ADVTFEE	20,000.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	95.00
34638	1999-5476	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:09:02 PM			
CHURCH CONNIE B							
					C ADVLTAX	20,000.00	104.00
					C ADVTFEE	20,000.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	109.00
34638	2000-5616	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:09:31 PM			
CHURCH CONNIE B							
					C ADVLTAX	20,000.00	104.00
					C ADVTFEE	20,000.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	109.00

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RELEASES REPORT
Ashe County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
34638	2001-5551	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:09:59 PM			
CHURCH CONNIE B							
					C ADVLTAX	20,000.00	116.00
					C ADVTFEE	20,000.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	121.00
34638	2002-5720	DY: RP:09263001505	CHRIS LAMBERT	6/19/2019 1:13:28 PM			
CHURCH CONNIE B							
					SW51FFEEFEE	20,000.00	40.00
					C ADVTFEE	20,000.00	5.00
		Sold through foreclosure				TOTAL RELEASES:	45.00
9287	2018-19211	DY:0RP:12310022	CHRIS LAMBERT	6/24/2019 10:55:23 AM			
BROWN JOHNNY D & DIANNE Y							
					C GARNFEE	164,300.00	60.00
		release garnishment fee, paid in full prior to start of garnishment				TOTAL RELEASES:	60.00
880	2017-39102	DY: PERSONAL PROPERTY	TYLER RASH	6/25/2019 3:45:31 PM			
ULTIMATE PROPERTY MAINTENANCE							
					C ADVLTAX	151,832.00	672.62
					FR16ADVLTAX	151,832.00	44.03
					C PEN FEE	151,832.00	71.66
		TAXPAYER PROVIDED UPDATED LIST OF EQUIPMENT TOTALLING $48,168. RELEASING $151,832 FROM ASSESSED VALUE. TR				TOTAL RELEASES:	788.31
880	2018-88	DY: PERSONAL PROPERTY	TYLER RASH	6/25/2019 3:46:41 PM			
ULTIMATE PROPERTY MAINTENANCE							
					C ADVLTAX	151,832.00	672.62
					C PEN FEE	151,832.00	67.26
					FR20ADVLTAX	151,832.00	60.73
					FR20PEN FEE	151,832.00	6.07
		TAXPAYER PROVIDED UPDATED LIST OF EQUIPMENT TOTALLING $48,168. RELEASING $151,832 FROM ASSESSED VALUE. TR				TOTAL RELEASES:	806.68
368	2017-39089	DY: PERSONAL PROPERTY	CHRIS LAMBERT	6/25/2019 3:55:06 PM			
GRASSY CREEK GREENERY							
					C PEN FEE	194,457.00	93.92
					C ADVLTAX	194,457.00	861.44
					FR20ADVLTAX	194,457.00	77.78
		TAXPAYER PROVIDED UPDATED LIST OF EQUIPMENT TOTALLING $5,543. RELEASING $194,457 FROM ASSESSED VALUE.				TOTAL RELEASES:	1,033.14

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RELEASES REPORT
Ashe County

NAME	BILL NUMBER		OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
368	2018-935	DY: PERSONAL PROPERTY	CHRIS LAMBERT	6/25/2019 3:58:20 PM			
GRASSY CREEK GREENERY							
					C PEN FEE	194,457.00	86.14
					FR20PEN FEE	194,457.00	7.78
					C ADVLTAX	194,457.00	861.44
					FR20ADVLTAX	194,457.00	77.78
		TAXPAYER PROVIDED UPDATED LIST OF EQUIPMENT TOTALLING $5,543. RELEASING $194,457 FROM ASSESSED VALUE.				TOTAL RELEASES:	1,033.14
100010	2018-12742	DY:0RP:08170008	CHRIS LAMBERT	6/27/2019 4:07:47 PM			
HAMM DAVID T							
					C GARNFEE	60,300.00	60.00
		Paid bill in full prior to garnishment started.				TOTAL RELEASES:	60.00
NET RELEASES PRINTED:	6,329.25						
TOTAL TAXES RELEASED							6,329.25