

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** August 2, 2010

**SUBJECT:** Tax Releases

**ATTACHMENTS:** Release Report

**SUMMARY OF REQUEST:**

The enclosed release requests (20) have been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that these findings are in order. The supporting documentation is on file in the County Assessor's Office.

These release requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Number of Items:	Revenue Amount:
Releases	20	\$ 713.78

Faithfully Submitted,



Stan C. Duncan

County Assessor

**BOARD ACTION REQUESTED:** Consent Approval Requested.

**Suggested Motion:** "I move the Board approve the Tax Release Report as presented."

**INCORRECT OWNER BILLED FOR MANUFACTURED HOME - SOLD IN 2003 - PURSUING CORRECT OWNER BY IMMATERIAL IRREGULARITY**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
84875	FIRE	EDNEVILLE	2.95	0.29	0.00	\$ 3.24
84875	CNTY	COUNTY	17.52	1.75	0.00	\$ 19.27
Bill Total:						\$ 22.51

**INCORRECT OWNER BILLED FOR MANUFACTURED HOME - SOLD IN 2003 - PURSUING CORRECT OWNER BY IMMATERIAL IRREGULARITY**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
84876	FIRE	EDNEVILLE	2.47	0.25	0.00	\$ 2.72
84876	CNTY	COUNTY	13.40	1.34	0.00	\$ 14.74
Bill Total:						\$ 17.46

**INCORRECT OWNER BILLED FOR MANUFACTURED HOME - SOLD IN 2003 - PURSUING CORRECT OWNER BY IMMATERIAL IRREGULARITY**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
84877	CNTY	COUNTY	13.40	1.34	0.00	\$ 14.74
84877	FIRE	EDNEVILLE	2.47	0.25	0.00	\$ 2.72
Bill Total:						\$ 17.46

**INCORRECT OWNER BILLED FOR MANUFACTURED HOME - SOLD IN 2003 - PURSUING CORRECT OWNER BY IMMATERIAL IRREGULARITY**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
84878	CNTY	COUNTY	13.40	1.34	0.00	\$ 14.74
84878	FIRE	EDNEVILLE	2.47	0.25	0.00	\$ 2.72
Bill Total:						\$ 17.46
Grand Total:						\$ 74.89

0000582622-1999-1999-000000 FULL REBATE

1999 YAMAHA BILL RELEASED. DO NOT OWN. VERIFIED OWNERSHIP BY NC WILDLIFE REGISTRATION INFORMATION. WE WILL PURSUE CORRECT OWNER BY IMMATERIAL IRREGULARITY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85059	FIRE	BLUE RIDGE	3.45	0.00	0.00	\$ 3.45
85059	CNTY	COUNTY	21.58	0.00	0.00	\$ 21.58

Bill Total:

\$ 25.03

0000582623-1998-1998-000000 FULL REBATE

1999 YAMAHA BILL RELEASED. DO NOT OWN. VERIFIED OWNERSHIP BY NC WILDLIFE REGISTRATION INFORMATION. WE WILL PURSUE CORRECT OWNER BY IMMATERIAL IRREGULARITY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85060	CNTY	COUNTY	25.24	0.00	0.00	\$ 25.24
85060	FIRE	BLUE RIDGE	3.88	0.00	0.00	\$ 3.88

Bill Total:

\$ 29.12

Grand Total:

\$ 54.15

## RELEASES

0000582328-2003-000000 FULL REBATE

RELEASE 1999-2003 BILLS ON MANUFACTURED HOME. HOME REPOSSESSED 2/9/1998. DOCUMENT ON FILE. CBL 7/6/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85699	CNTY	MILLS RIVER	61.97	0.00	0.00	\$ 61.97
85699	FIRE	MILLS RIVER	7.83	0.00	0.00	\$ 7.83
<b>Bill Total:</b>						<b>\$ 69.80</b>

0000582329-2002-2002-000000 FULL REBATE

RELEASE 1999-2003 BILLS ON MANUFACTURED HOME. HOME REPOSSESSED 2/9/1998. DOCUMENT ON FILE. CBL 7/6/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85698	FIRE	MILLS RIVER	8.48	0.00	0.00	\$ 8.48
85698	CNTY	MILLS RIVER	65.23	0.00	0.00	\$ 65.23
<b>Bill Total:</b>						<b>\$ 73.71</b>

0000582330-2001-2001-000000 FULL REBATE

RELEASE 1999-2003 BILLS ON MANUFACTURED HOME. HOME REPOSSESSED 2/9/1998. DOCUMENT ON FILE. CBL 7/6/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85692	CNTY	MILLS RIVER	68.40	0.00	0.00	\$ 68.40
85692	FIRE	MILLS RIVER	8.89	0.00	0.00	\$ 8.89
<b>Bill Total:</b>						<b>\$ 77.29</b>

0000582331-2000-2000-000000 FULL REBATE

RELEASE 1999-2003 BILLS ON MANUFACTURED HOME. HOME REPOSSESSED 2/9/1998. DOCUMENT ON FILE. CBL 7/6/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85691	FIRE	MILLS RIVER	9.61	0.00	0.00	\$ 9.61
85691	CNTY	MILLS RIVER	73.90	0.00	0.00	\$ 73.90
<b>Bill Total:</b>						<b>\$ 83.51</b>

0000582332-1999-1999-000000 FULL REBATE

RELEASE 1999-2003 BILLS ON MANUFACTURED HOME. HOME REPOSSESSED 2/9/1998. DOCUMENT ON FILE. CBL 7/6/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85690	CNTY	MILLS RIVER	79.90	0.00	0.00	\$ 79.90
85690	FIRE	MILLS RIVER	9.59	0.00	0.00	\$ 9.59
<b>Bill Total:</b>						<b>\$ 89.49</b>

**Grand Total: \$ 393.80**

# RELEASES

PATTERSON, RALPH LESTER

0000685280-2001-2001-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHER'S DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85565	CNTY	COUNTY	8.75	0.00	0.00	\$ 8.75
85565	FIRE	MOUNTAIN HOME	1.66	0.00	0.00	\$ 1.66
Bill Total:						\$ 10.41

0000685281-2000-2000-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHER'S DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85564	CNTY	COUNTY	9.50	0.00	0.00	\$ 9.50
85564	FIRE	MOUNTAIN HOME	1.62	0.00	0.00	\$ 1.62
Bill Total:						\$ 11.12

0000685282-1999-1999-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHER'S DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85563	CNTY	COUNTY	10.35	0.00	0.00	\$ 10.35
85563	FIRE	MOUNTAIN HOME	1.76	0.00	0.00	\$ 1.76
Bill Total:						\$ 12.11

0000685283-1998-1998-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHER'S DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85562	CNTY	COUNTY	13.16	0.00	0.00	\$ 13.16
85562	FIRE	MOUNTAIN HOME	2.03	0.00	0.00	\$ 2.03
Bill Total:						\$ 15.19

0000685284-1997-1997-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHER'S DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85561	CNTY	COUNTY	12.26	0.00	0.00	\$ 12.26
85561	FIRE	GREEN RIVER	1.80	0.00	0.00	\$ 1.80
Bill Total:						\$ 14.06

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# RELEASES

0000685285-1996-1996-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHERS DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85560	CNTY	COUNTY	17.15	1.72	0.00	\$ 18.87
85560	FIRE	MOUNTAIN HOME	2.50	0.25	0.00	\$ 2.75
<b>Bill Total:</b>						<b>\$ 21.62</b>

0000685286-1995-1995-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHERS DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85559	FIRE	MOUNTAIN HOME	2.33	0.00	0.00	\$ 2.33
85559	CNTY	COUNTY	16.82	0.00	0.00	\$ 16.82
<b>Bill Total:</b>						<b>\$ 19.15</b>

0000685287-1994-1994-000000 FULL REBATE

RELEASE BILLS 1994-2001.NEVER OWNED THIS MANUFACTURED HOME, IT BELONGED TO HIS PARENTS. HOME WAS  
DISPOSED OF SHORTLY AFTER MOTHERS DEATH. DEATH CERTIFICATE DATED FEBRUARY 24, 1986 ON FILE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
85558	CNTY	COUNTY	16.74	0.00	0.00	\$ 16.74
85558	FIRE	MOUNTAIN HOME	2.17	0.00	0.00	\$ 2.17
<b>Bill Total:</b>						<b>\$ 18.91</b>
<b>Grand Total:</b>						<b>\$ 122.57</b>

Number of Bills = 19

Total Amount = \$645.41

+ 1  
20

+ 68.37  
\$713.78

5

# Process Rebate

Return

Rebate# : 0000275144- 2009- 2009-  
84771 000000

Board Meeting Date :  
(For pre-approved LL/ Exempt  
only)

<None>

Property Tax  
Commission

FIRST UNITED METHODIST  
CHURCH OF  
HENDERSONVILLE INC

W- 970523

Total Real Value 452,700 Land Def Value

Historic Def  
Value

Use Value 437,900

Tax Detail	Billed Amt	Paid Amt	Due Amt	% Good	Release Amt	Rebate Amt
City C10	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	2,091.47	0.00	2,091.47			68.37
Interest			104.57			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	2,091.47	0.00	2,196.04			68.37

Abstract Details Reason:

VALDCR - Value decrease

Approve Reject

2009 TAX BILL ASSESSED VALUE ADJUSTED BY \$14,800 RESULTING FROM A MARKET VALUE  
REAPPRAISAL OF PROPERTY BASED ON ECONOMIC RENT POTENTIAL