

# **REQUEST FOR BOARD ACTION**

## **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** August 3, 2015

**SUBJECT:** Pending Releases & Refunds

**PRESENTER:** Assessor

**ATTACHMENT:** Pending Release/Refund Combined Report

### **SUMMARY OF REQUEST:**

The attached pending releases and refunds 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. Supporting documentation is on file in the County Assessor's Office.

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

| <b>Type:</b>                                    | <b>Amount:</b> |
|---|----------------|
| Total Taxes Released from the Charge            | \$ 2,740.92    |
| Total Refunds as a Result of the Above Releases | \$ 1,702.30    |

Faithfully Submitted,

Stan C. Duncan  
County Assessor and Collector

**BOARD ACTION REQUEST:** Consent Approval Requested

Suggested Motion: "I move the Board approve the Combined Release/Refund Report as presented."

NCPTS Pending Release/Refund Report.    Thursday, July 23, 2015\*

| OWNER             | ABSTRACT                  | NOTE   | VALUE CHANGE | ADJ. NUMBER | USER ID | SITUS ADDRESS                                 | TAX DISTRICT       | LEVY TYPE     | BILLED   | PAID     | RELEASE  | REFUND   |
|-------------------|---------------------------|--|--------------|-------------|---------|---|--------------------|---------------|----------|----------|----------|----------|
| CONSERVATION FUND | 0000401326-2010-2010-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1. | (\$66,300)   | 2723        | PCARVER | 0 NO ADDRESS ASSIGNED UNINCORPORATED          | COUNTY             | TAX           | \$306.31 | \$306.31 | \$306.31 | \$306.31 |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$306.31 | \$306.31 |
|                   |                           |  |              |             |         |   | VALLEY HILL#2 FIRE | TAX           | \$46.41  | \$46.41  | \$46.41  | \$46.41  |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$46.41  | \$46.41  |
|                   |                           |  |              |             |         |   | ABSTRACT TOTAL:    |               |          |          |          |          |
|                   | 0000401326-2011-2011-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1. | (\$56,600)   | 2722        | PCARVER | 0 NO ADDRESS ASSIGNED UNINCORPORATED          | COUNTY             | TAX           | \$290.70 | \$290.70 | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   | VALLEY HILL FIRE   | TAX           | \$45.28  | \$45.28  | \$45.28  | \$45.28  |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$45.28  | \$45.28  |
|                   |                           |  |              |             |         |   | ABSTRACT TOTAL:    |               |          |          |          |          |
|                   | 0000401326-2012-2012-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1. | (\$56,600)   | 2721        | PCARVER | 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28739 | COUNTY             | TAX           | \$290.70 | \$290.70 | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   | VALLEY HILL FIRE   | TAX           | \$45.28  | \$45.28  | \$45.28  | \$45.28  |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$45.28  | \$45.28  |
|                   |                           |  |              |             |         |   | ABSTRACT TOTAL:    |               |          |          |          |          |
|                   | 0000401326-2013-2013-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1. | (\$56,600)   | 2720        | PCARVER | 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28739 | COUNTY             | TAX           | \$290.70 | \$290.70 | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   | VALLEY HILL FIRE   | TAX           | \$48.11  | \$48.11  | \$48.11  | \$48.11  |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |
|                   |                           |  |              |             |         |   |                    | TOTAL:        |          |          | \$48.11  | \$48.11  |
|                   |                           |  |              |             |         |   | ABSTRACT TOTAL:    |               |          |          |          |          |
|                   | 0000401326-2014-2014-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1. | (\$56,600)   | 2719        | PCARVER | 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28739 | COUNTY             | TAX           | \$290.70 | \$290.70 | \$290.70 | \$290.70 |
|                   |                           |  |              |             |         |   |                    | LATE LIST FEE | \$0.00   | \$0.00   | \$0.00   | \$0.00   |

| OWNER                                 | ABSTRACT                  | NOTE   | VALUE CHANGE | ADJ. NUMBER  | USER ID   | SITUS ADDRESS                                 | TAX DISTRICT       | LEVY TYPE     | BILLED   | PAID    | RELEASE  | REFUND          |          |            |
|---------------------------------------|---------------------------|--|--------------|--------------|-----------|---|--------------------|---------------|----------|---------|----------|-----------------|----------|------------|
| CONSERVATION FUND                     | 0000401326-2014-2014-0000 | THIS PROPERTY CONVEYED TO THE STATE OF NORTH CAROLINA PER DEED 945/362. EXEMPT PER G.S. 278.1.   | (\$56,600)   | 2719         | PCARVER   | 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28739 |                    | TOTAL:        |          |         | \$290.70 | \$290.70        |          |            |
|                                       |                           |  |              |              |           |   | VALLEY HILL FIRE   | TAX           | \$48.11  | \$48.11 | \$48.11  | \$48.11         |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$0.00   | \$0.00  | \$0.00   | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$48.11  | \$48.11         |          |            |
|                                       |                           |  |              |              |           |   |                    |               |          |         |          | ABSTRACT TOTAL: | \$338.81 | \$338.81   |
|                                       |                           |  |              | OWNER TOTAL: |           |   | (\$292,700)        |               |          |         |          |                 |          | \$1,702.30 |
| LAMB, LEON                            | 0000149724-2014-2014-0000 | BUSINESS DISCOVERED IN 2014 FOR FAILURE TO LIST. RECEIVED LISTING FORM FOR 2015 STATING BUSINESS WAS SOLD NOVEMBER, 2013. 2014 BILL RELEASED.                                | (\$22,000)   | 2711         | JKITCHEN  | 595 HOWARD GAP ROAD NC                        | COUNTY             | TAX           | \$112.99 | \$0.00  | \$112.99 | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$11.30  | \$0.00  | \$11.30  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$124.29 | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   | MOUNTAIN HOME FIRE | TAX           | \$23.10  | \$0.00  | \$23.10  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$2.31   | \$0.00  | \$2.31   | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$25.41  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    |               |          |         |          | ABSTRACT TOTAL: | \$149.70 | \$0.00     |
|                                       |                           |  |              | OWNER TOTAL: |           |   | (\$22,000)         |               |          |         |          |                 |          | \$149.70   |
| LAW OFFICES OF THOMAS A. BECKETT PLLC | 0002886151-2015-2015-0000 | BUSINESS MOVED OUT OF COUNTY 8/1/2014 TO DURHAM COUNTY.  | (\$11,267)   | 2752         | JKITCHEN  | 131 4TH AVE E UNINCORPORATED                  | COUNTY             | TAX           | \$57.87  | \$0.00  | \$57.87  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$5.79   | \$0.00  | \$5.79   | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$63.66  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   | JURSD13            | TAX           |          | \$0.00  | \$31.55  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$0.00   | \$0.00  | \$3.15   | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$34.70  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    |               |          |         |          | ABSTRACT TOTAL: | \$98.36  | \$0.00     |
|                                       |                           |  |              | OWNER TOTAL: |           |   | (\$11,267)         |               |          |         |          |                 |          | \$98.36    |
| MORRISON, JAMES MONROE                | 0000140819-2014-2014-0000 | COLLECTION RESEARCH. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2009 - 2014. DOUBLE BILLED. MANUFACTURED HOME IS BEING BILLED ON ACCOUNT NUMBER 8826804. | (\$36,200)   | 2710         | CLOMBARDO | HENDERSON COUNTY NC                           | COUNTY             | TAX           | \$185.92 | \$0.00  | \$185.92 | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$18.59  | \$0.00  | \$18.59  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$204.51 | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   | EDNEYVILLE FIRE    | TAX           | \$34.39  | \$0.00  | \$34.39  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | LATE LIST FEE | \$3.44   | \$0.00  | \$3.44   | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    | TOTAL:        |          |         | \$37.83  | \$0.00          |          |            |
|                                       |                           |  |              |              |           |   |                    |               |          |         |          | ABSTRACT TOTAL: | \$242.34 | \$0.00     |
|                                       |                           |  |              | OWNER TOTAL: |           |   | (\$36,200)         |               |          |         |          |                 |          | \$242.34   |

| OWNER            | ABSTRACT                  | NOTE   | VALUE CHANGE | ADJ. NUMBER | USER ID  | SITUS ADDRESS                        | TAX DISTRICT     | LEVY TYPE     | BILLED   | PAID     | RELEASE    | REFUND     |
|------------------|---------------------------|--|--------------|-------------|----------|--------------------------------------|------------------|---------------|----------|----------|------------|------------|
| REESES BODY SHOP | 0000715216-2012-2012-0000 | BUSINESS CLOSED IN 2011, BILL RELEASED. DOCUMENTATION ON FILE.   | (\$9,595)    | 2728        | JKITCHEN | 118 DUNCAN HILL RD<br>UNINCORPORATED | COUNTY           | TAX           | \$49.28  | \$0.00   | \$49.28    | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$4.93   | \$0.00   | \$4.93     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$54.21    | \$0.00     |
|                  |                           |  |              |             |          |                                      | ABSTRACT TOTAL:  |               |          |          |            |            |
|                  | 0000715216-2013-2013-0000 | BUSINESS CLOSED IN 2011. BILL RELEASED. DOCUMENTATION ON FILE.   | (\$17,000)   | 2729        | JKITCHEN | 118 DUNCAN HILL RD<br>UNINCORPORATED | COUNTY           | TAX           | \$87.31  | \$0.00   | \$87.31    | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$8.73   | \$0.00   | \$8.73     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$96.04    | \$0.00     |
|                  |                           |  |              |             |          |                                      | ABSTRACT TOTAL:  |               |          |          |            |            |
|                  | 0000715216-2014-2014-0000 | BUSINESS CLOSED IN 2011, BILL RELEASED. DOCUMENTATION ON FILE.   | (\$48,297)   | 2730        | JKITCHEN | 118 DUNCAN HILL RD<br>UNINCORPORATED | COUNTY           | TAX           | \$248.05 | \$0.00   | \$248.05   | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$24.81  | \$0.00   | \$24.81    | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$272.86   | \$0.00     |
|                  |                           |  |              |             |          |                                      | ABSTRACT TOTAL:  |               |          |          |            |            |
|                  | OWNER TOTAL:              |  |              | (\$74,892)  |          |                                      |                  |               |          |          | \$423.11   | \$0.00     |
| YOUNG, JOE       | 0002793479-2013-2013-0000 | 2013 DISCOVERY FOR FAILURE TO LIST BUSINESS. DOCUMENT RECEIVED 5/5/2015 STATING BUSINESS CLOSED DECEMBER 2012. 2013 BILL RELEASED. DOCUMENT ON FILE. | (\$9,000)    | 2714        | JKITCHEN | 77 EVANS RD<br>UNINCORPORATED        | COUNTY           | TAX           | \$46.22  | \$0.00   | \$46.22    | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$4.62   | \$0.00   | \$4.62     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$50.84    | \$0.00     |
|                  |                           |  |              |             |          |                                      | VALLEY HILL FIRE | TAX           | \$7.65   | \$0.00   | \$7.65     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$0.77   | \$0.00   | \$0.77     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$8.42     | \$0.00     |
|                  | ABSTRACT TOTAL:           |  |              |             |          |                                      | \$59.26          | \$0.00        |          |          |            |            |
|                  | 0002793479-2014-2014-0000 | 2014 DISCOVERY FOR FAILURE TO LIST BUSINESS. DOCUMENT RECEIVED 5/5/2015 STATING BUSINESS CLOSED DECEMBER 2012. 2014 BILL RELEASED. DOCUMENT ON FILE. | (\$10,000)   | 2713        | JKITCHEN | 77 EVANS RD<br>UNINCORPORATED        | COUNTY           | TAX           | \$51.36  | \$0.00   | \$51.36    | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$5.14   | \$0.00   | \$5.14     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$56.50    | \$0.00     |
|                  |                           |  |              |             |          |                                      | VALLEY HILL FIRE | TAX           | \$8.50   | \$0.00   | \$8.50     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | LATE LIST FEE | \$0.85   | \$0.00   | \$0.85     | \$0.00     |
|                  |                           |  |              |             |          |                                      |                  | TOTAL:        |          |          | \$9.35     | \$0.00     |
| ABSTRACT TOTAL:  |                           |  |              |             |          | \$65.85                              | \$0.00           |               |          |          |            |            |
| OWNER TOTAL:     |                           |  | (\$19,000)   |             |          |                                      |                  |               |          | \$125.11 | \$0.00     |            |
| GRAND TOTALS:    |                           |  | (\$456,059)  |             |          |                                      |                  |               |          |          | \$2,740.92 | \$1,702.30 |
|                  |                           |  |              |             |          |                                      |                  |               |          |          |            |            |