

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: January 17, 2018

SUBJECT: Tax release request, Petco Animal Supplies, Inc. #1551

PRESENTER: Charles Russell Burrell

ATTACHMENT(S): Information received from Owner, from USPS

SUMMARY OF REQUEST:

This is in regard business personal property owned by Petco Animal Supplies, Inc. #1551.

Petco, through a tax consulting firm, sought an extension of the due date for its 2017 business personal property listing, from the normal due date (January 31, 2017) to March 15. The Assessor's office letter granting the extension noted that the listing "must either be filed (received by the Assessor's Office), or postmarked with a US Postal Service Postmark, no later than March 15", and contained, in bold, underlined text, the following:

Failure to list property with the Assessor by March 15th will result in a 10% penalty.

When the listing was received in the Assessor's office on March 21, it showed a mailing machine postmark (**not** a US Postal Service Postmark) of March 9. However, as it was sent with USPS tracking, the Postal Service record shows that it was only received by the USPS on March 17.

The total tax bill due is \$933.23. In addition, the tax office has assessed a 10% penalty (\$93.32). The taxpayer seeks release of this penalty. Your Assessor recommends against approval.

The taxpayer was offered the chance to speak at a Board of Commissioners' meeting, but declined.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED: Denial of the exemption.

If the Board is so inclined, the following motion is suggested:

I move that the Board deny the release requested by Petco Animal Supplies, Inc. #1551.

PETCO ANIMAL SUPPLIES INC #1551

PETITION FOR POWER TO COMPROMISE

Abstract # 3049216

Following G.S. 105-312(k) I am presenting a petition for Power to Compromise.

January 26, 2017

An email request for extension until March 15, 2017 was sent to Marty Haney, Personal Property Administrator, by the authorized agent for Petco Animal Supplies INC. This was a request for a specific date for the extension. Following G.S. 105-307(c), it is standard business practice of the Henderson County Assessor's Office to grant extensions for Business Personal Property up to March 15 of the current tax year. An extension confirmation letter was printed and sent to the authorized agent on file.

March 21, 2017

A Business Personal Property Listing packet was received by Lisa Obermiller for Petco Animal Supplies INC. stamped received MAR 21, 2017.

Contents of Packet: Personal Property Listing Form, Extension Confirmation Letter (with received stamp dated JAN 31, 2017), Declaration of Property Owned and Used by Owner

Pitney Bowes post mark of March 8, 2017 is not valid, G.S. 105-311(b)(1). Using the USPS tracking number on the envelope (documentation included), the USPS postmark is March 17, 2017, 8:58 PM.

July 20, 2017

Bills were printed on July 20, 2017, and mailed. The Appeal period was set by the Assessor's office following G.S. 105-317.1(c). The last day for accepting appeals was September 6, 2017. Petco Animal Supplies INC. nor its authorized agents appealed the taxability (late list penalty) of the property.

December 4, 2017

A petition for compromise, of the 10% penalty imposed due to late listing, was received.

It is the recommendation of the Henderson County Assessor's Office that the 10% penalty remain. The listing was filed late. Self-admission and documentation is provided.

Marty Haney

From: Taylor Vaughn <Taylor@atatax.net>
Sent: Thursday, January 26, 2017 9:48 AM
To: Marty Haney
Subject: Filing Extension Request

To Whom It May Concern,

We respectfully request an extension to file our Business Personal Property Listing until March 15, 2017 for the account(s) listed below and any other personal property listings for the owner/taxpayer listed below. Our request is based on the need to properly gather company records from the taxpayer to file the Business Personal Property Listing.

Petco Animal Supplies Inc # 1551
Abstract Number: 0003049216

I understand that in accordance with North Carolina General Statute 105-307; I may receive an extension of the time upon written/online request and for showing good cause for the extension.

Best Regards,

Taylor Vaughn

Associated Tax Appraisers

Senior Property Tax Consultant

P.O. Box 91119

Austin, TX 78709

Phone: 512.963.1662

Fax: 512.894.2076

e-mail: taylor@atatax.net

www.atatax.net

Confidentiality Notice: This message may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient (or authorized to act on behalf of the intended recipient) of this message, please do not disclose, forward, distribute, copy or use this message or its contents. If you have received this communication in error, please notify Associated Tax Appraisers immediately by return e-mail and delete the original message from your mail systems.



OFFICE OF THE HENDERSON COUNTY ASSESSOR
ASSESSOR'S OFFICE - PERSONAL PROPERTY SECTION
BUSINESS PERSONAL PROPERTY EXTENSION CONFIRMATION LETTER

01/26/2017

PETCO ANIMAL SUPPLIES INC #1551
JASON FRANKLIN
PO BOX 91119
AUSTIN TX 78709

BUS-0003049216
118 HIGHLANDS SQ DR

Dear Property Owner,

Your request for an extension for the listing deadline is granted, as your written request has a US Postal Service postmark stamped on or before January 31, 2017. This complies with the requirements of General Statute 105-307 permitting the granting of extensions of time for listing upon written request and for good cause shown. Your listing must be either filed (received by the Assessor's Office), or postmarked with a US Postal Service Postmark, no later than March 15th.

Failure to list property with the Assessor by March 15th will result in a 10% penalty.

If you have any questions, you may call Monday thru Friday 8:30 am to 5:00 pm at 828-698-3009 or 828-698-3011.

Sincerely,

Office of the Henderson County Assessor
Personal Property Section

Darlene Burgess
Tax Administrator

Associated Tax Appraisers
P. O. Box 91119
Austin, Texas 78709

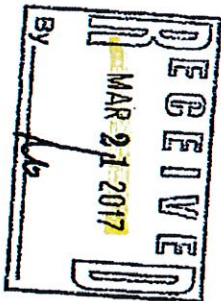
CERTIFIED MAIL



7008 1830 0001 3865 5647

Henderson County Assessor
Attn: Tax Department
200 N. Grove Street
Suite 102
Hendersonville, NC 28792-5027

2879285027 0004



USPS Tracking®

[FAQs > \(http://faq.usps.com/?articleId=220900\)](http://faq.usps.com/?articleId=220900)[Track Another Package +](#)

Tracking Number: 70081830000138655647

[Remove X](#)

Expected Delivery on

TUESDAY**21**by
MARCH
2017 ①**8:00pm ①**

March 21, 2017 at 11:48 am
DELIVERED, LEFT WITH INDIVIDUAL
HENDERSONVILLE, NC 28792

[Tracking History](#)**March 21, 2017, 11:48 am**

Delivered, Left with Individual
HENDERSONVILLE, NC 28792

Your item was delivered to an individual at the address at 11:48 am on March 21, 2017 in HENDERSONVILLE, NC 28792.

12/5/2017

USPS.com® - USPS Tracking® Results

March 21, 2017, 5:10 am
Arrived at Unit
HENDERSONVILLE, NC 28792

March 19, 2017, 6:07 pm
Departed USPS Regional Facility
GREENVILLE SC DISTRIBUTION CENTER

March 19, 2017, 1:34 pm
Arrived at USPS Regional Facility
GREENVILLE SC DISTRIBUTION CENTER

March 18, 2017, 2:45 am
Departed USPS Regional Facility
AUSTIN TX DISTRIBUTION CENTER

March 17, 2017, 8:58 pm
Arrived at USPS Regional Facility
AUSTIN TX DISTRIBUTION CENTER

Product Information

Postal Product:

Features:
Certified Mail™



Henderson County Tax Collector
200 N Grove St Suite 66
Hendersonville NC 28792-5027

<http://www.hendersoncountync.org/ca>



000304921620172017000000

2017 Property Tax Bill



Bill Information

Bill Number - 0003049216-2017-2017-0000-00

Bill Type: BUS

PETCO ANIMAL SUPPLIES INC #1551
PO BOX 91119
AUSTIN TX 78709

Bill Date
7/20/2017

Due Date
9/1/2017

Interest Begins *
1/6/2018

* Pay before this date to avoid interest

Property Description and Value

Property Description BUSINESS PERSONAL PROPERTY
Physical Address 118 HIGHLANDS SQ DR
Acreage
Parcel Number

Tax Year 2017
Year For 2017

Real Property Value \$0
Deferred Value \$0
Excluded Value \$0
Exempted Value \$0
Personal Property Value \$165,173
Total Taxable Value \$165,173

Need To Contact Us?

Visit our website: www.hendersoncountync.org/ca
Email us: taxdept@hendersoncountync.org
Questions about Payment: (828) 697-5595
Questions about Real Property (buildings and land): (828) 697-4667
Questions about Personal Property: (828) 697-4870
Mailing Address Changes: (828) 697-5559
Be sure to check our FAQ section on the reverse side of this bill for answers to commonly-asked questions

Payment Options



Convenience Fee charged for all Credit/Debit/ECK by phone, online, or in-office transaction. See reverse for info.

Phone: Toll Free (877) 313 3678

Online: <http://www.hendersoncountync.org/paytax>

Check: Payable to Henderson County Tax Collector.

In Person: 8:30 AM - 5:00 PM Monday - Friday 200 N Grove St Suite 66.

Bill Line Items

Jurisdiction	Rates/Fees	Amount Due(\$)
HENDERSON COUNTY TAX	0.5650	\$933.23
HENDERSON COUNTY LATE LIST PENALTY	10%	\$93.32
TOTAL		\$1,026.55

Payment Stub

Please detach and return this stub with your payment. Do not send cash. Use Bill Number for all payment references.

Bill Number - 0003049216-2017-2017-0000-00

Parcel#

Bill Date
7/20/2017

Due Date
9/1/2017

Correct if Paid By
1/5/2018

Total due
\$1,026.55



000304921620172017000000

Remit Payment To:

Henderson County Tax Collector
200 N Grove St Suite 66
Hendersonville NC 28792-5027

PETCO ANIMAL SUPPLIES INC #1551
PO BOX 91119
AUSTIN TX 78709

0000102655820172017000000030492168

Associated Tax Appraisers
P. O. Box 91119
Austin, Texas 78709

7008 1830 0001 3885 8884



CERTIFIED MAIL™

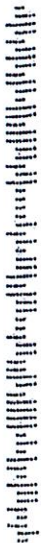


UNITED STATES POSTAGE
PITNEY BOWES
\$003.350
02 1P
0000701456 NOV 29 2017
MAILED FROM ZIP CODE 78737

Henderson Co. Tax Admin.
Attn: Ms. Darlene Burgess
200 N. Grove St., Ste 102
Hendersonville, NC 28792

RECEIVED
DEC - 4 2017

2879285027 0004



ASSOCIATED TAX APPRAISERS

AD VALOREM TAX CONSULTANTS

November 29, 2017

Darlene Burgess, Tax Administrator
Henderson County Tax Collector
200 North Grove Street, Suite 102
Hendersonville, NC 28792

RE: Petco Animal Supplies, Inc. #1551, Bill Number – 3049216: Late filing penalty for the 2017 Business Personal Property Listing.

Dear Ms. Burgess,

My name is Ruth Jones, with Associated Tax Appraisers. We are the property tax consultant for Petco Animal Supplies. We are respectfully requesting that the penalty for late filing of the personal property for tax year 2017 be waived. We acknowledge that the form was filed two days after the deadline. It was an oversight on our part, and as soon as we realized our mistake we put the Listing in the mail.

We would greatly appreciate it if you would consider waiving the penalty. Thank you for your time on this matter.

Sincerely,



Ruth Jones
Associated Tax Appraisers



LETTER OF AUTHORIZATION

I, JASON FRANKLIN, have been given authority by the property owner to authorize **ASSOCIATED TAX APPRAISERS, INC.** to act on my behalf before the:

STATE of North Carolina COUNTY of Henderson

on all tax and valuation matters concerning all the Real Estate and Personal Property owned by the below owner and their subsidiaries, including but not limited to the following parcels:

Owner: Petco Animal Supplies, Inc. (Store# 1551)

Parcel No.: 0003049216

Property Location: 118 Highlands Square Dr.

I further authorize **ASSOCIATED TAX APPRAISERS, INC.** to receive all communication from the assessor's office of all appointments and decisions such as:

Personal Property Reporting Forms
Proposed Value Notices

Hearing Notices & Hearing Results
Tax Bills

Property Tax Agent contact & mailing information:

Associated Tax Appraisers Phone: (512) 894-2095, Fax: (512) 894-2076
P.O. Box 91119
Austin, TX 78709

If you should have any questions, please give me a call.

Respectfully,

PETCO ANIMAL SUPPLIES, INC.

Jason Franklin, Corporate Tax Manager
PRINTED NAME & TITLE

SIGNATURE

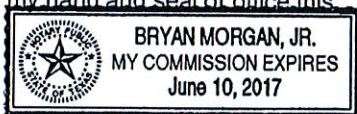
DATE

State of Texas

County of Bexar

Before me, Bryan Morgan Jr., (notary name) on this day personally appeared Jason Franklin, known to me to be the person whose mark is made on the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration herein expressed. Given under my hand and seal of office this 7th day of December, 2015.

(seal)



Bryan Morgan Jr.
(Notary Public's Signature)

Healthier **Pets**. Happier **People**. Better **World**.

654 Richland Hills Drive | San Antonio, TX 78245 | 210-256-6500 | petco.com