

MINUTES

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
October 21, 1998

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:00 a.m. in the Commissioners' Conference Room of the Henderson County Office Building.

Those present were: Chairman Bob Eklund, Vice-Chair Grady Hawkins, Commissioner Vollie G. Good, Commissioner Renee Kumor, Commissioner Don Ward, County Manager David E. Nicholson, Assistant County Manager Angela Skerrett Beeker, County Attorney Don H. Elkins, and Clerk to the Board Elizabeth W. Corn.

Also present were: Finance Director J. Carey McLelland, Planning Director Matt Matteson, Budget Analyst Selena Coffey, Public Information Officer Chris S. Coulson, Property Addressing Coordinator Stuart Rohrbaugh, Staff Attorney Jennifer O. Jackson, Tax Collector Terry Lyda, and Paralegal Darlene Burgess.

CALL TO ORDER/WELCOME

Chairman Eklund called the meeting to order and welcomed all in attendance.

PLEDGE OF ALLEGIANCE

Commissioner Good led the Pledge of Allegiance to the American Flag.

INVOCATION

David Nicholson, Henderson County Manager, gave the invocation.

DISCUSSION/ADJUSTMENT OF AGENDA

David Nicholson informed the Board of the need to pull two items from the agenda:

1. "F" from Staff Reports - "Security at Justice Academy".
2. "D" from Discussion Items - "Partners in Health - Condominium Documents".

It was the consensus of the Board to approve these changes to the agenda.

INFORMAL PUBLIC COMMENTS

1. Patti Hubbard - Ms. Hubbard stated she was a Henderson County resident, a parent, and a volunteer. She stated that Balfour residents had been waiting patiently for an adequate facility for their children. They have supported bonds that have built and upgraded schools in other communities. She asked the Board to please support the recommendation of the School Facilities Committee,

APPROVED 12.7.98

October 21, 1998

Page 2

before their term is complete, so that the children will be able to attend schools that are safe and adequate.

2. Bryan Aleksich - Mr. Aleksich stated that 1 ½ years ago he addressed the Board and asked them to please put down asphalt in the recycling area of the landfill. He stated the reasons why and the estimated cost which was \$40,000.00. During a break in that meeting, Mr. Nicholson assured Mr. Aleksich that he was allowing vehicles to enter and exit the area to pack down the gravel so that it would be cheaper to lay the asphalt. He stated that he would get it done in the next budget cycle.

Months into the new budget cycle Mr. Aleksich addressed the Board again. That fiscal year is gone and we are now four months into this budget cycle. He pleaded with the Board to please toss the residents this one small bone.

3. Kala Gallagher - Mrs. Gallagher stated that she is a new resident in the Fletcher area. She has a second and third grader at Fletcher Elementary School. She asked the Board to change their minds and vote in favor of replacing the Fletcher Elementary School.

4. Cindy Lively - Mrs. Lively stated that she has a second grader at Fletcher Elementary School. She strongly urged the Board to pass the new school at Fletcher.

5. Anne Pena - Mrs. Pena is a parent of Fletcher Elementary also. Fletcher Elementary School has been voted a "School of Distinction" two years in a row. She asked the Board to please consider replacing Fletcher Elementary School.

6. Evelyn Nichols - Mrs. Nichols asked the Board to please consider naming the new picnic shelter at the East Flat Rock Park "The Sunshine Pavilion" in honor and memory of the late Bill Prim.

Chairman Eklund informed Mrs. Nichols that this item is on the agenda for action today.

7. Vicky Wilder - Mrs. Wilder stated that she is a Fletcher Elementary parent. She felt better now that the School Board and the Board of Commissioners are meeting and discussing facilities. She asked for a date of when Fletcher might have a new school.

Commissioner Ward stated that he and Commissioner Hawkins are on the School Facilities Committee and asked that they be allowed to

APPROVED

October 21, 1998

Page 3

give a brief update at this time. Mr. Ward stated that a site has been chosen, test borings have been done and minor damage to the soil has been found. It is felt that the soil damage can be corrected. The recommendation will probably come forth to the community in November when the School Facilities Committee meets again. They have discussed one prototype building for the facility which is a two story structure. They have added four additional classrooms and have cut over \$1.5 million from what was proposed in the bond referendum. They plan to come into the school from Cane Creek so that school buses will not have to cross the railroad track. Mr. Ward stated that setting a date would be very difficult until they know what Senate Bill #1312 does in the General Assembly. SB #1312 was on the calendar today for reading.

Commissioner Hawkins added that the method of financing available to us is still largely determined by the General Assembly as far as how we can borrow money for it. Hopefully that will be resolved this week. Mr. Hawkins again stated that \$1.5 million has been cut from the project as well as the addition of five additional classrooms. The length of time for financing the project is now 7-10 years which is about half what it was on the bond referendum. There would be substantial savings on the interest.

Commissioner Kumor reminded the citizens that there is a tax increase this year which includes debt service to build one school and to build one jail. It was the opinion of this Board of Commissioners at that time that these were not conflicting or competing needs but two very serious needs in the community.

Commissioner Hawkins then asked the County Manager to explain about the asphalt at the recycling center.

David Nicholson stated that it was his goal to get it done last year. It had been budgeted for. When we put the new tipping fee in place and went to the transfer station, our revenues dropped significantly, to the point where we put off almost every capital item that was in that budget until the point where we felt we were financially stable and that was after the change of the fiscal year. It hasn't been forgotten. It is still our intention to pave it.

CONSENT AGENDA

Commissioner Kumor made the motion to approve the Consent Agenda. All voted in favor and the motion carried. The Consent Agenda included the following:

October 21, 1998

Page 4

Tax Refunds

A list of 7 tax refund requests was presented for the Board's approval. The Assessor's staff had stated that this is the one time of year (tax notice season) when taxpayers will take the time to help solve problems with their tax bills. The large number of releases and refunds is due to the mailing of 65,000 tax bills.

Tax Releases

A list of 225 tax release requests was presented for the Board's approval.

Tax Collector's Report

Terry Lyda, Henderson County Tax Collector, had presented the collection report as part of the agenda packet. His report is a part of these minutes and therefore is attached.

Notification of Vacancies

The Board was notified of the following vacancies which will appear on the next agenda under "nominations":

1. Hendersonville City Zoning Board of Adjustment - 1 vac.
2. Henderson County Planning Board - 1 vac.

Henderson County Public Schools Financial Report

The Henderson County Public Schools Financial Report for September 1998 was presented for information only.

NOMINATIONS

Chairman Eklund reminded the Board of the following vacancies and opened the floor to nominations:

1. Nursing/Adult Care Home Community Advisory Committee - 6 vac.

There were no nominations at this time so this item was rolled to the next meeting.

2. Hendersonville City Zoning Board of Adjustment - 2 vac.

The Board had been awaiting a response from the Attorney General. Don Elkins distributed copies of a letter from the Attorney General's office. The City of Hendersonville had previously made an interpretation that the County was entitled to three members on that Board. The Attorney General's letter is in agreement with that interpretation as did the County Attorney.

In light of this interpretation, we have no vacancies at this time.

October 21, 1998

Page 5

3. Henderson County Zoning Board of Adjustment - several vacancies.

Nominated at the last meeting from the Kanuga area were Lloyd Kidwell, Anthony Engel, and Todd Rangel.

Commissioner Hawkins wished to place a name in nomination for the regular member of the Kanuga area but was not sure that the residency requirement was met. Therefore, he asked that this be rolled to the next meeting.

The Clerk polled the Board for the alternate position from the Kanuga area. Lloyd Kidwell won for the alternate from the Kanuga area.

Commissioner Good nominated Raymond LaStrange from the Flat Rock area. Commissioner Kumor made the motion to suspend the rules and appoint Mr. LaStrange as the regular position from the Flat Rock area. All voted in favor and the motion carried.

QUASI-JUDICIAL PROCEEDING - Request for Variance from Land Development Ordinance (Robert Carnes)

Chairman Eklund read "Ladies and gentlemen, a quasi-judicial proceeding is being held today under the Henderson County Land Development Ordinance upon the variance application of Robert Carnes. A Quasi-Judicial Proceeding is much like a court proceeding and is a proceeding in which one's individual rights are being determined under the provisions of a particular ordinance. The proceedings will be conducted under the Henderson County Board of Commissioners' Rules of Procedure for Quasi-Judicial Proceedings. Only persons who can demonstrate that they will be affected by the outcome of the decision are allowed to participate in the proceedings. Under a waiver, the applicant may request that the Board waive his right to the formality of a quasi-judicial proceeding. A waiver of the quasi-judicial proceeding would mean that the proceeding would be conducted in a less formal manner with the applicant and anyone else that would have been a proper party to the proceeding being given an opportunity to address the Board. The Board may ask questions of anyone speaking. If the applicant requests a waiver and there is no opposition to such waiver, it would be appropriate for the Board to consider hearing this matter as just previously indicated. Is the applicant here?"

Matt Matteson stated "Yes, Mr. Chairman, the applicant is here and there is one other individual who I know is interested in speaking under the formal procedure and would chose not to waive his rights to do so."

October 21, 1998

Page 6

Chairman Eklund "So we're going to go ahead with the quasi-judicial proceeding."

The Board acknowledged the applicant, Robert Carnes, and the Henderson County Planning Department as parties to this proceeding. Chairman Eklund asked if there were any other persons present who could demonstrate that they would be affected by the outcome of this proceeding and therefore wish to be a party to this proceeding. There were two others: Oscar Ranzinger and Don Johnson.

The Clerk swore in all parties to the proceeding:

Robert Carnes
Oscar Ranzinger
Don Johnson
Matt Matteson
Chris Timberlake

Matt Matteson, Planning Director for Henderson County came forward and stated that he also had Chris Timberlake present who is the Subdivision Administrator who may or may not speak depending on the questions that may be asked.

Mr. Matteson stated that this variance is in accordance with Section 206 of the of the Henderson County Land Development Ordinance. The Land Development Ordinance calls for a 45 foot minimum right-of-way for new subdivisions. Bob Carnes wants to subdivide a 1.1 acre lot into two tracts using less than the 45 foot required right-of-way. In accordance with the Land Development Ordinance, a variance would be required before he would be allowed to do such. Before that variance can come to the Board of Commissioners for action it must go before the Henderson County Planning Board.

On September 29, 1998, the Planning Board reviewed the request and sent a favorable recommendation to the Board of Commissioners to allow the lots to be served by a 15 foot right-of-way rather than the required 45 foot minimum right-of-way. Mr. Matteson showed the subject property on a map. What is very unique about the particular tract is that it has a very narrow abutment on the state maintained road, only about 12-14 feet. A right-of-way is needed to access the second parcel. The applicant has asked that the yellow area on the map be dedicated as right-of-way, which is 15 feet from the center lines. There is no recorded right-of-way width. What the Planning Board recommended was to allow the applicant to have an additional 15 feet of dedicated plus whatever prescriptive right-of-way there

October 21, 1998

Page 7

is on the other side of the road that would be available to the property owners. Matt Matteson answered questions from the Board.

Mr. Carnes came forward. He stated that the biggest reason they feel it is a very reasonable request is because the lot has a very unusual shape. It would be impossible to put a 45 foot right-of-way into a lot that only has 10-12 feet of road frontage. He has already been granted approval by the Henderson County Health Department to put two individual septic fields on the property. They are interested in having the right-of-way come off a state maintained road. Mr. Carnes explained that there is a very steep embankment preventing access off Hemlock Lane and also the Health Department determined that they need that area of lot two to put their drain field in. Mr. Carnes stated that in the two individual deeds for the two houses (they plan to build and sell) they would have that the road maintenance costs would be shared between the two parties.

Don Johnson stated that he was neither for nor opposed to this property enhancement. He asked the Board and challenged them to determine why originally there was a limitation of 45 feet and will changing that affect detrimentally those reasonings. Secondly, his concern with more people in the area was an increased need for emergency equipment. Would this limited access still permit those vehicles in and out.

Oscar Ranzinger owns adjoining property to the property in question. Mr. Ranzinger gave a brief history of the ownership of the property. He also spoke about the increased traffic from four vehicles to eight or ten. He spoke of a safety concern because of the bend in the road and the problems with more traffic getting out into the road. Mr. Ranzinger stated that there is no turn around for the garbage man. Mr. Ranzinger also felt that the builder of the two new houses should be required to asphalt the road for health and safety. Mr. Ranzinger objects to the request because of the unsolved problems with safety. He requested the members of the Board to visit the site.

Mr. Carnes spoke of a couple of other subdivisions he had built and particularly one that had 20 lots with the potential for 40 vehicles using the one entrance to the subdivision. There had been no problems with service vehicles, personal vehicles, or emergency vehicles using the one entrance/exit for the 20 lots. Mr. Carnes was asked again about the maintenance of the road. He stated that it would be put in the deed for the two houses that they would be responsible for 50% each of the maintenance of the road. He plans

October 21, 1998

Page 8

to keep the road gravel. Mr. Carnes had asked about the possibility of using a back entrance on the second lot and got a negative response.

It was the wish of one Commissioner to visit the site but upon discussion, it was not the consensus of the Board to visit the site.

Commissioner Ward mentioned the problem with safety.

Commissioner Kumor stated that since this Board already allowed a subdivision with a 10 foot right-of-way, she saw no problem with two houses with a 15-20 foot right-of-way for safety issues. She mentioned the following findings of fact:

1. Access to the back lot is difficult because of the geography and because the Health Department has set requirements that demand a septic drain field in that area.
2. Mr. Carnes has requested permission to access Hemlock Lane and has been denied permission to do so.

Commissioner Good asked the Planning Board Chairman to come forward and answer a question.

Bill Moyer, Planning Board Chairman, was sworn in by the Clerk to the Board. Commissioner Good asked if the safety issue was considered by the Planning Board and whether or not he knew if the emergency vehicles could turn around. Mr. Moyer stated that they always consider the safety issue. Their understanding with the prescriptive easement and the additional 15 feet, which would equal 25 feet was that there would not be a problem with ingress and egress for a safety vehicle like a fire truck. They did have concern with respect to the bend in Willow Road. They also considered the entrance onto Hemlock and understood that that was not feasible for the reasons Mr. Carnes indicated.

Commissioner Hawkins stated that with the two new houses and the widening of the road it should enhance getting vehicles in and out. Mr. Hawkins stated that if you can't use the land because of no entrance and exit, it really limits the landowner for whatever else he might want to do with his property.

The Board agreed by consensus to the following findings of fact:

1. Access to the back lot was difficult
2. There is no permission for an entrance/exit onto Hemlock
3. The entrance/exit will actually be enhanced as far as for emergency vehicles

October 21, 1998

Page 9

4. The ability to use the back property is severely limited
5. Deed restrictions for the maintenance of the road
6. This would allow him the highest and best use of his property
7. Require a turn around

Staff will bring back to the Board at the next meeting a decision order based on the findings of fact.

TAX COLLECTOR - PC

David Nicholson reminded the Board that at the last Board meeting the Commissioners asked staff to determine what the cost would be to provide a PC to the Tax Collector's Office. This machine would be utilized to connect them to the State Title and Registration System (STARS). This state system is maintained by the Department of Motor Vehicles and contains information regarding all titled vehicles and mobile homes. The purchase of this computer will allow this office to check on the status of a vehicle or mobile home and to add or delete a block for unpaid taxes.

The cost of the PC is \$2,092.00 according to the quote from DELL. Funds can be taken from the technology upgrade funds in the IT budget. However, this will take action from the Board of Commissioners to release these funds for this purpose.

Funds are reserved in the IT (Information Technology) budget.

Commissioner Hawkins made the motion to release the funds for the purchase of the PC. All voted in favor and the motion carried.

PARK CAPITAL PROJECTS

David Nicholson reminded the Board that they approved the allocation of \$250,000 in capital projects on August 3, 1998. A listing of the projects and the budget established by the Board at this meeting was reviewed.

During the August 18, 1998 park tour, the Board heard a request to provide funds for playground equipment at the Etowah Park. At the August 19, 1998 meeting, the Board requested that staff seek cost estimates on the projects previously approved by the Board.

The Board also reviewed a letter from Larry Harmon outlining the detailed cost estimates for these projects. The only cost savings that could be currently projected was \$2,250 from the Jackson Park restroom project. This \$2,250 savings and the \$9,000 that the Board indicated that they could allot to providing playground equipment at Etowah brings the total to \$11,250. Staff had

October 21, 1998

Page 10

estimated that the total cost of this equipment would be \$26,869. To complete this project, the Board would have to approve an additional \$15,619 from another source such as Contingencies.

Commissioner Kumor made the motion to take up to \$15,619 from contingencies to complete this project. Following discussion, a vote was taken and the motion carried unanimously.

EAST FLAT ROCK PICNIC SHELTER

The East Flat Rock Advisory Board has recommended that the Board of Commissioners name their new picnic shelter as the Sunshine Pavilion, in memory of the late Bill Prim. The Parks and Recreation Advisory Board has also recommended this action to the Board of Commissioners.

Commissioner Kumor made the motion to name the picnic shelter the "Sunshine Pavilion" in memory of Bill Prim. All voted in favor and the motion carried.

Chairman Eklund called a 10 minute recess.

ADVANTAGE WEST WATER & SEWER STUDY

The Board had previously been provided a copy of Advantage West's Water and Sewer Feasibility Study for Southern Buncombe and Northern Henderson Counties. This report was prepared by the engineering firm of William G. Lapsley & Associates, P.A.

Mr. Lapsley presented a report to the Board of Commissioners on the report's findings. Mr. Lapsley showed the study area on a map. He stated the report is actually a compilation of a lot of existing data, master plans, water master plans, sewer master plans, and other economic development information that is already available. The study was completed at the end of July. This same presentation was presented to the Buncombe County Commissioners on August 18, 1998.

The purpose of the study was to determine the availability of adequate water supply and distribution systems and adequate sanitary sewer treatment and collection infrastructure to meet the economic development needs of southern Buncombe County and northern Henderson County.

Review of current information reveals that a substantial portion of the study area will have the availability of water supply from the Mills River Regional Water Treatment Facility. However, the City

October 21, 1998

Page 11

of Hendersonville Water Plant will be reaching its capacity during the planning period.

It appears that the expansion of the Mills River Regional Water Treatment Facility is the logical solution to the City's need for more water. The northern section of Henderson County in the study area will have a need for approximately 2.02 MGD during the planning period. This is in addition to the needs of other areas in Henderson County served by this water system. The regional water agreement provides Henderson County with the option to secure this additional water supply on behalf of the City of Hendersonville from the Regional Authority. It was recommended that Henderson County initiate discussions with the City of Hendersonville to confirm the City's schedule for expansion of its water supply, then to begin joint discussions with the Regional Water Authority to schedule an expansion of the Regional Treatment Facility to meet the needs of northern Henderson County.

The matter of extending water transmission mains to handle economic growth in the study areas has been reviewed. It is clear that line extensions will be required in both counties. There is some confusion, however, as to exactly which areas will be served by which one of the public water systems.

The proposed water lines have been identified in Section 4.13. A summary is as follows:

Buncombe County	\$2,850,000
Henderson County	\$ 965,000
TOTAL	\$3,815,000

It is recommended that discussions begin between Henderson County, Buncombe County, The Regional Water Authority, and the City of Hendersonville to clarify service areas to be handled by each of the public water systems. It is also recommended that the source of funding for each of these projects be identified as quickly as possible so that a construction schedule can be developed to meet the study area needs.

The extension of interceptor sewer lines within the study area will be a priority project for the Henderson County Commissioners and for the Buncombe county Commissioners. There appears to be no justifiable reason for a joint effort from both Counties on this matter. The natural topography is such that joint cooperation on the construction of sewer lines is neither necessary nor required.

October 21, 1998

Page 12

A review of the proposed sanitary sewer interceptor lines has been included in Section 4.33. A summary is as follows:

Buncombe County	\$ 1,684,100
Henderson County	<u>\$14,847,250</u>
TOTAL	\$16,531,350

It is recommended that a construction priority list be prepared for these projects for each County. A detailed cost estimate should be prepared along with a breakout of the cost for over sizing of these lines (over 8" diameter) to meet long-term growth needs. This listing would then be available when the anticipated growth dictates construction of the various line segments.

With regard to wastewater treatment, however, it is our opinion that joint efforts by the two counties should be encouraged because it will allow economic development to occur in the study area benefiting both counties.

Henderson County must either arrange for the construction of its own treatment facility or negotiate an expanded agreement with MSD for additional treatment capacity. Considering the fact the MSD has sufficient reserve capacity in its interceptor lines and existing treatment plant to handle up to 2.0 MGD of additional wastewater flow from Henderson county, this appears to be the logical solution. The fact that the section of the study area within Henderson County has substantial tracts of land suitable for industrial development is a major incentive for the Buncombe County Commissioners to encourage this solution. Citizens of both counties will seek employment at businesses located on either side of the county line.

A point of information to be presented during these discussions should be the availability of the 100 acre tract of land (I-26 and French Broad River below Bent Creek) owned by the City of Asheville that was purchased for a water treatment facility in 1981. This site is available to Henderson County for use in the negotiations with MSD under the terms of the contractual agreement between Henderson County and the Regional Water Authority. This tract of land may be an attractive site for a flow equalization facility and/or a future wastewater treatment plant.

It is recommended that Henderson County Commissioners and Buncombe County Commissioners initiate discussions with MSD to allow for the expansion of the MSD service area into a substantial portion of northern Henderson County.

October 21, 1998

Page 13

Don Elkins left the room during this item.

UPDATE ON SEWER DISTRICTS

Henderson County operates two waste water collection systems through water and sewer districts. These districts are the Mud Creek Water and Sewer District and the Cane Creek Water and Sewer District. Staff recently prepared reports and submitted them to the Board of Commissioners which contain information such as the history of the districts, current treatment capacities, their financial status and outstanding issues associated with these districts.

David Nicholson discussed briefly with the Board the background and history of the **Mud Creek Water and Sewer District** as well as the 1986 Agreement.

Mr. Nicholson asked the Board to discuss the future of this district. We do not have the customer or revenue base to expand the service areas. Without another revenue stream, such as a Real Estate Transfer Tax, it will be difficult to expand our collection activities within this district.

With the state-wide bond referendum scheduled in November, grants and loans may be available to expand this sewer system. However, the Board would need to decide if the Mud Creek area is the highest priority for expansion. Providing additional sewer service surrounding Hendersonville may also encourage their annexation of these areas.

The 1986 Agreement calls for the County to participate in the expansion of the City's existing wastewater treatment facility. It states that once the County system is discharging 500,000 gallons per day into their system, plans will be implemented by the City to expand their facility. The City is currently designing a 14 million dollar replacement facility, not an expansion of their current facility as discussed in the Agreement. However, the Board of Commissioners has previously indicated willingness to participate in the funding of a new treatment plant. On April 18, 1996, the Board approved four statements concerning assisting with the funding of a new plant. These statements address allocation, our share of the costs, funding mechanisms, extension policies and a treatment authority with joint ownership of the plant.

The City is currently expecting Henderson County to share in the prorated cost of the 14 million dollar replacement treatment facility. Based on the formula discussed in the 1986 Agreement,

October 21, 1998

Page 14

our share would be over 1.5 million dollars. However, the Board has only agreed to 10.4% of the cost or \$885,000. This amount was based on their projected construction costs in April of 1996.

One alternative that the Board should consider would be to sale/trade/give Mud Creek collection system to the City of Hendersonville. If the Board wishes to consider this possibility, Mr. Nicholson suggests that the City and County staffs work on developing a draft agreement as a starting point for discussion. Certainly a joint meeting to discuss these issues should be held with the Hendersonville City Council. An agreement should include language that would address any County financial involvement in sewer line extensions, such as those needed for economic development purposes.

Over the years, Henderson County has proposed the consideration of forming a joint water & sewer authority. The City has never shown any interest in pursuing this discussion. They have indicated their desire to serve the Mud Creek drainage basin. We may also wish to work with them to develop a realistic master sewer plan. This effort could lead to a plan to serve this drainage basin that could be agreed to by all parties.

The total assets of the District amount to approximately \$2.6 million. The District has 188 residential customers and 38 commercial & 2 industrial customers. The District's budget for this fiscal year is \$338,121.

Commissioners Kumor and Hawkins suggested a summit of all members of all local governing bodies to come together and really look at what serving the future means for water and sewer in Henderson County. If Henderson County and its unified municipalities go to the State for funding with a unified presentation to serve both Mud Creek and Cane Creek, they feel that we have a very good chance of being a model for the State of governing bodies who are willing to put aside their arbitrary boundary issues and work together to serve the future.

Commissioner Hawkins felt that the State has a good chance of passing the up-coming \$Billion bond issue of which about \$800,000,000 is going to be available for this type water and sewer projects. Henderson County as a whole has increasing need for water and sewer service. He stated that if we as a County go about our water and sewer business as we have in the past as a fragmented effort, then our results will be fragmented.

October 21, 1998

Page 15

Cane Creek Water & Sewer District

In 1988, Henderson County applied to Farmers' Home Administration for funding to develop a collection system. The voters originally turned down the 40 year/5% FHA loan. However, another vote was scheduled several months later and this time the loan was approved. This vote authorized the loan and a pledge of the District's ability to levy a property tax to repay the loan. The District received over \$3 million in a Farmers' Home Administration grant and loan.

The total assets of the District amount to approximately \$4,300,000. These assets include sewer lines, rights-of-way costs, engineering, legal, administrative and equipment. The District has 900 residential customers and 90 commercial and 10 industrial customers. This year's budget including the MSD charge for treatment is \$784,326. This budget also includes a debt service payment of \$69,350.

The Cane Creek Water and Sewer District has financially operated in deficit position from its very inception. This deficit was originally caused by the start up administrative costs that were charged to the District without any offsetting revenues. Then the original rate structure that was adopted did not cover the District's actual costs and no rate increase was approved until last fiscal year. The actual cash deficit of the District continued to increase over 10 fiscal years. The Cane Creek District's cash deficit annually lowered Henderson County's General Fund Balance and its amount that is available for appropriation. In addition, the District had not funded depreciation, set aside repair funds nor provided a reserve for future capital expansion.

The District's customer base of residential, commercial and industrial users continues to increase. So far this calendar year, two major sewer line extensions have been issued to developers authorizing 28,440 gallons of wastewater per day. In addition, there are several large volume sewer line extension applications that are now pending. Certainly, the growth in the northern part of the County is due in part because of this sewer collection system.

Mr. Nicholson suggested that the Board should immediately authorize a water and sewer extension study for this District. This extension plan would build upon the basic information that is contained in the Advantage West's Water and Sewer Feasibility Study and the Town of Fletcher's Master Sewer Plan. The cost of the water extension plan should be borne by the Regional Water

October 21, 1998

Page 16

Authority of Asheville, Buncombe and Henderson Counties, as stipulated in the agreement. The Cane Creek District would have to bear the cost of the sewer extension plan. This extension study would be the basis for a grant or loan application to expand the District's wastewater collection efforts.

Mr. Nicholson stated that during the development of the Fiscal Year 1999-00 Budget, the Board should review the rate structure of this District. Based on staff's current revenue projections, the funding of deficit and required depreciation should be accomplished at the end of calendar year 1999. At that time, the Board should establish a revised rate based on funding the District's costs including treatment, operations, depreciation and maintenance. The Board should also consider establishing a capital reserve within the fund to provide the match for a state or federal grant and to construct future waste water collection lines.

It was the consensus of the Board to work together with all the elected boards and review all the studies. The goal is to determine what best serves the needs of our community, not the county or the city.

REVISED SOIL AND WATER OPERATIONAL AGREEMENT

The Federal, State, and Local agencies associated with the Soil and Water Conservation District have been going through a process of redefining and confirming their cooperative working relationships. They have been developing a series of three agreements. The first, a mutual agreement, outlines the working relations between the local, state and national partners. The cooperative agreement further defined the working relationship between local and state partners. The third are individualized operational agreements between the state partner and each local partner.

The proposed draft operational agreement has been approved by the local District Board of Supervisors, and the State. It was presented to the Board for approval. It was staff's understanding that the Board may suggest modifications at this point, if desired. Any modifications would be sent to the local District Board and the State for approval.

Staff requested approval of the OPERATION AGREEMENT Between The UNITED STATES DEPARTMENT OF AGRICULTURE NATURAL RESOURCES CONSERVATION SERVICE And NORTH CAROLINA DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES - DIVISION OF SOIL & WATER CONSERVATION And HENDERSON COUNTY SOIL AND WATER CONSERVATION DISTRICT And HENDERSON COUNTY, NORTH CAROLINA.

October 21, 1998

Page 17

Commissioner Hawkins made the motion to approve the OPERATION AGREEMENT as presented. All voted in favor and the motion carried.

BLUE RIDGE FIRE & RESCUE DEPARTMENT - Refinancing

Blue Ridge Fire & Rescue had presented a Resolution requesting approval from the Board of Commissioners to refinance one of their trucks. This request was made to save money due to the Department securing a lower interest rate.

Chief Randy Stepp was present and answered questions.

Commissioner Ward made the motion to approve the request. All voted in favor and the motion carried.

DONATION OF PROPERTY

Mr. & Mrs. Elvert S. Brown wish to donate approximately 0.5 acres to Henderson County. This property is located adjacent to Kunz Park and was shown on a map. The County Attorney has prepared a deed for this property should the County wish to accept this donation.

Commissioner Good made the motion to accept the donation of property from the Browns. All voted in favor and the motion carried.

RETENTION/DESTRUCTION OF MEETING TAPES

On June 19, 1991, the Board of Commissioners adopted a Record Retention Schedule. This schedule calls for electronic tape recordings to be destroyed after the minutes are approved. However, the Board gave staff direction to keep the Board of Commissioners' tapes for a period of one year. At its August 4, 1997 meeting, the Board requested to review that policy in one year.

It was requested that the Clerk to the Board be directed to follow the Record Retention Schedule, as adopted in 1991. This would allow staff to erase the meeting tapes after the Board approves the meeting's minutes. This action would not effect quasi-judicial meetings that can not legally be erased.

The Board took no action. It was the consensus of the Board to continue to keep these tapes for one year before erasing them for reuse. This item will come back before the Board as part of our Video Policy in a few months.

October 21, 1998

Page 18

UPDATE ON PENDING ISSUES**1. Blue Ribbon Commission**

David Nicholson informed the Board that Chairman Eklund had received a letter from the Blue Ribbon Commission having to do with how they have defined human services. Mr. Nicholson distributed a list of the agencies that they are defining as Human Service Agencies which also lists the county's appropriation. Also on the list were Non-Human Service Agencies. He asked if the Board wished to write a letter to the agencies listed as Non-Human Service Agencies saying the accreditation process as currently constituted will not apply to Henderson County this year. This would not affect their funding or the form of payment but would exempt them from the accreditation process.

Commissioner Hawkins made the motion to exempt these agencies from the accreditation process. All voted in favor and the motion carried.

2. School Resolution

David Nicholson informed the Board of a letter Chairman Eklund had received from Chairman Linda Hawk of the School Board as well as a Resolution.

During the September 14 meeting of the Henderson County Board of Public Education, the Board adopted the JOINT RESOLUTION regarding the need for a joint effort of the Commission and the School Board to develop a plan to finance high priority school improvement projects.

The School Board believes it is important to send a message to the community that we are united in our efforts to develop a positive and comprehensive solution to the facility needs of our schools.

Our Commissioners had taken the JOINT RESOLUTION to the School Facilities Committee. Commissioner Ward recommended that the Chairman write a letter to the Board of Education Chairman and ask them to define this Resolution a little more. Dr. Yeager is on staff now and might like to have some input into the Resolution. Commissioner Kumor also suggested that an additional WHEREAS paragraph be added including long and short term maintenance plans. Commissioner Hawkins stressed that the Board of Commissioners is committed to funding school facilities period. The Resolution that the Board of Commissioners adopted last March is more comprehensive than this JOINT RESOLUTION. It was the consensus of the Board that Chairman Eklund send Chairman Hawk a letter stating these expectations and commitment of the Board of Commissioners.

October 21, 1998

Page 19

3. Board of Elections

David Nicholson reminded the Board of a letter they had received from the Henderson County Board of Elections requesting that they be allowed to actively pursue looking for a new space for their office and for storing the voting machines. The Board had put aside \$24,800 toward a new facility. They are asking the Commissioners' permission to begin looking for property for lease.

The Board of Elections has always maintained that the voting machines should be in the same building as their office in order to properly service the machines and make certain they are in an environment that will assure proper function when elections are held.

4. Hospital Reorganization

Jennifer Jackson informed the Board that the Local Government Commission held a meeting on October 6 at which time they considered the agreement part of the closing package that the Commissioners had previously reviewed and approved. Everything appears to be on schedule for a closing effective November 1, 1998.

The Hospital has worked very diligently and has sent over 800 letters to various contracts and have received no negative responses as yet.

IMPORTANT DATES

The Commissioners' calendar was reviewed. There were no additions at this time.

STATE CLEAN WATER/NATURAL GAS BOND REFERENDUM

The Board of Commissioners had been requested to publicly support the Clean Water and Natural Gas bonds that are scheduled for the November 3, 1998 General Election. A Resolution and information from the North Carolina Association of County Commissioners concerning these bonds was reviewed. Also submitted for review was information from the Clean Water Bonds and Progress Committee describing the local government campaign, a fact sheet and frequently asked questions.

Commissioner Kumor made the motion to approve the Resolution as presented. All voted in favor and the motion carried.

SCHOOL SALARY INCREASES

October 21, 1998

Page 20

David Nicholson presented a letter from the Henderson County Public Schools requesting the release of the funds that the Board of Commissioners reserved for teacher salary increases in the Fiscal Year 1998-99 Budget. During budget deliberations, a reserve was established to fund the school system projection of a 6.5% salary increase for teachers. In the budget, the Board budgeted funds in the Current Expense Line Item for only a 4% salary increase. The budget reserve of \$137,191.00 was established as a contingency to cover the additional costs up to a 6.5% salary increase. Based on the General Assembly action to set a 6.5% increase for teachers, the Board was requested to release these funds from contingency to the Public School System.

Commissioner Good made the motion to release funds for this request. All voted in favor and the motion carried.

REFUNDING OF SERIES 1991 GENERAL OBLIGATION SCHOOL AND COMMUNITY COLLEGE BONDS

Favorable rate conditions in the current bond market warrant discussion by the Board of the benefit of refunding ("refinancing") a portion of the outstanding 1991 General Obligation School and Community College Bonds. At the time of the original issue dated June 1, 1991, interest rates averaged 6.5% over the life of the debt service payments. Current average bond interest rates are approximately 4.18%.

The County has been working with Mr. David Fischer of Craigie Incorporated, a BB&T Company, on this refunding issue. His firm projects that based on current market rates the potential savings on debt service payments would be \$104,840 annually for in excess of \$1.0 million over the life of the refunding bond issue.

Mr. McLelland explained that a refunding bond is basically a replacement of existing voted debt and does not constitute a new debt requiring a referendum. Application must be made to the Local Government Commission (LGC) for their approval on a refunding bond issue. Generally, the LGC does not stand in the way of refunding bond issues due to the potential savings. However, they like to see at least 3% savings over the original bond issue. The potential savings from this refunding bond issue are approximately 5.88% at current market rates.

If the Board is in agreement to move forward with this refunding issue, the Refunding Bond Order should be introduced at this meeting and a public hearing on the Bond Order will need to be set for Monday, November 2, 1998 at 7:00 P.M. The Clerk to the Board

October 21, 1998

Page 21

will need to publish the Bond Order as introduced with notice of public hearing and a Debt Statement must be filed by the Finance Director in the clerk's office prior to the public hearing.

The Bond Order was introduced by Grady Hawkins and read at length by J. Carey McLelland, Finance Director. Commissioner Grady Hawkins introduced the following bond order which was read by title:

**"Bond Order Authorizing The Issuance of
\$21,000,000 Refunding Bonds
of the County of Henderson"**

Whereas, the County of Henderson (the "County") has issued School Bonds, dated June 1, 1991, and \$17,000,000 of such School Bonds maturing in each of the years 1999 to 2010, inclusive, are outstanding (the "Outstanding School Bonds"); and

Whereas, the County has issued Community College Bonds, dated June 1, 1991, and \$3,500,000 of such Community College Bonds, maturing in each of the years 1999 to 2010, inclusive are outstanding (the "Outstanding Community College Bonds"); and

Whereas, the Board of Commissioners of the County deems it advisable to pay and refund all or a portion of the Outstanding School Bonds and the Outstanding Community College Bonds (collectively, the "Outstanding Bonds"), pursuant to and in accordance with The Local Government Finance Act; and

Whereas, the Board has caused to be filed with the Secretary of the Local Government Commission of North Carolina an application for Commission approval of the bonds hereinafter described as required by The Local Government Finance Act, and the Secretary of the Local Government Commission has notified the Board that the application has been filed and accepted for submission to the Local Government Commission; NOW, THEREFORE,

BE IT ORDERED by the Board of Commissioners of the County, as follows:

Section 1. The Board of Commissioners of the County has ascertained and hereby determines that it is advisable to pay and refund all or a portion of the Outstanding Bonds.

Section 2. In order to raise the money required to pay and refund the Outstanding Bonds as set forth above, in addition to any

October 21, 1998

Page 22

funds which may be made available for such purpose from any other source, bonds of the County are hereby authorized and shall be issued pursuant to The Local Government Finance Act of North Carolina. The maximum aggregate principal amount of said bonds authorized by this bond order shall be \$21,000,000.

Section 3. A tax sufficient to pay the principal of and interest on said bonds when due shall be annually levied and collected.

Section 4. A sworn statement of the County's debt has been filed with the Clerk to the Board of Commissioners and is open to public inspection.

Section 5. This bond order shall take effect immediately upon its adoption.

Don Ward moved the adoption of the following resolution:

WHEREAS, the bond order entitled, "BOND ORDER AUTHORIZING THE ISSUANCE OF \$21,000,000 REFUNDING BONDS OF THE COUNTY OF HENDERSON," has been introduced at the meeting of the Board of Commissioners held on October 21, 1998 and the Board desires to provide for the holding of a public hearing thereon and the submission of a statement of debt in connection therewith as required by The Local Government Bond Act; NOW THEREFORE,

BE IT RESOLVED by the Board of Commissioners of the County of Henderson, as follows:

- (1) The public hearing upon said bond order shall be held on the 2nd day of November, 1998, at 7:00 o'clock, P.M., in the Commissioners Meeting Room, 100 North King Street, in Hendersonville, North Carolina.
- (2) The Clerk to the Board of Commissioners is hereby directed to cause a copy of the bond order to be published with a notice of such hearing in the form prescribed by law in a qualified newspaper no fewer than six days prior to such public hearing.
- (3) The County's Finance Officer is hereby directed to file with the Clerk to the Board of Commissioners, prior to publication of the bond order with the notice of such public hearing, a statement setting forth the debt incurred or to be incurred, the assessed value of

October 21, 1998

Page 23

property subject to taxation by the County and the net debt of the County.

The motion was seconded by Vollie Good and was adopted by the following vote:

AYES: all
NAYS: none

QUARTERLY BUDGET REPORT

Carey McLelland and Selena Coffey made a slide presentation of the:

1st Quarter Budget Report

Review of Changes
Revenues
Expenditures

CIP Monthly Reports

Capital Finance

Proposed Budget Calendar

Distribution of FY 98-99 Budget

Conclusion

CLOSED SESSION

Commissioner Ward made the motion for the Board to go into Closed Session as allowed pursuant to NCGS 143-318.11 for the following reasons:

1. (a)(3) To consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. To consult with an attorney employed or retained by the public body to consider and give instructions to the attorney with respect to a claim.

All voted in favor and the motion carried.

Chairman Eklund made the motion that the Board go out of Closed Session. All voted in favor and the motion carried.

ACTION FOLLOWING CLOSED SESSION

October 21, 1998

Page 24

Commissioner Kumor made the motion to eliminate any representatives on the Henderson County Zoning Board of Adjustment from unzoned areas, to send letters out to those representatives and authorize the Chairman's signature on same, due to restructuring of the Zoning Board of Adjustment. All voted in favor and the motion carried.

There being no further business to come before the Board, the meeting was adjourned at 1:38 p.m.

ATTEST:


Elizabeth W. Corn, Clerk


Robert D. Eklund, Chairman

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

CERTIFICATE OF CLERK RE APPROVAL
OF TAX-EXEMPT LOAN TO VOLUNTEER FIRE
DEPARTMENT BY BOARD OF COMMISSIONERS

The undersigned, being the duly qualified Clerk of Henderson County, North Carolina, does hereby certify that the following is a true and accurate copy of a Resolution passed by the Board of Commissioners of Henderson County, North Carolina, at its regular/~~special~~ meeting on the 21st day of October, 1998, which Resolution was duly introduced, seconded, and approved, and that said Resolution remains in full force and effect:

"NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Commissioners of Henderson County, North Carolina does hereby approve a tax-exempt loan to the Blue Ridge Fire & Rescue, Inc. from Federal Signal Corporation in the principal amount of \$135,163.00, which loan is for the following purpose:

For the purchase by the VFD of a fire or fire trucks, and which fire truck will be owned and operated by the VFD at the following address:"

2500 Old Spartanburg Highway
East Flat Rock, NC 28726

Duly Certified by the execution hereof and the placing hereon of the seal of the said municipality, this the 23rd day of October, 1998.

Elizabeth W. Corn (SEAL)

CLERK HENDERSON COUNTY, NORTH CAROLINA

VFD16A

HENDERSON COUNTY TAX COLLECTOR

200 NORTH GROVE STREET, SUITE 66
HENDERSONVILLE, NORTH CAROLINA 28792
PH (704) 697-5595
FAX (704) 698-6153

TERRY F. LYDA
TAX COLLECTOR

October 15, 1998

Henderson County Board of
Commissioners
100 King Street
Hendersonville, NC 28792

RE: Tax Collector's Report to Commissioners: October 21, 1998 Meeting

Dear Henderson County Commissioners:

In accordance with your request, this letter is to communicate to you the status of our collection efforts as of this date. Following is a breakdown of the progress we have made since our last report and the steps we have taken to collect all unpaid property taxes:

1998 Real and Personal Property Taxes: We have mailed the 1998 tax bills and are processing payments on same at this time. On our 1998 tax levy, we have already collected \$3,227,958.13..

1997 Unpaid Real and Personal Property Taxes: We are continuing to personally contact those persons who owe 1997 taxes. In addition, we are in the process of rebilling all unpaid taxes for 1997.

1996 Unpaid Real Property Taxes: We are in the process of conducting a title examination on each of these properties to determine all record owners. We plan to file Judgments with the Clerk of Superior Court on or about December 1, 1998.

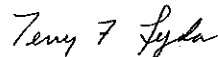
Delinquent Personal Property (consisting primarily of mobile homes): The Henderson County Assessor's Office is currently in the process of reattaching the mobile homes to the real estate so that the mobile homes will become part of the real property tax bill, thereby allowing us to institute foreclosure proceedings on any that remain unpaid. We are hopeful that our connection to the STARS computer system will aid us in pinpointing any problematic assessments and also in the collection of any outstanding amounts due for mobile homes. In addition, we are currently rebilling all unpaid mobile home taxes.

Henderson County Board of Commissioners
October 21, 1998
Page Two

Unpaid Motor Vehicle Tax: All motor vehicle tags (that have delinquent tax due) that are to be renewed up January 1, 1999 have been blocked so as to prevent the vehicle owner from renewing his or her tag until such tax has been paid. We understand that when we are able to connect to the STARS computer system, this will enable us to remove tax blocks and change addresses on vehicle registrations directly from this office, thereby making it much easier for taxpayers to renew their vehicle registrations and pay their taxes. We are currently awaiting a response from County Management as to whether or not we may acquire an additional PC on which to connect with STARS.

We are hopeful that this information will be of assistance to you. Please be assured that we will continue to maintain our outstanding collection record as evidenced by our past performance.

Respectfully submitted,



Terry F. Lyda
Tax Collector

HENDERSON COUNTY BOARD OF COMMISSIONERS

100 North King Street
 Hendersonville, North Carolina 28792-5097
 Phone 828-697-4808 • Fax: 828-698-6183
 TDD: 828-697-4580

BOB EKLUND
 Chairman
 GRADY HAWKINS
 Vice-Chairman

VOLLIE G. GOOD
 RENEE KUMOR
 DON WARD

RESOLUTION

WHEREAS, Guy and Teresa Beal are the owners of certain real property consisting of approximately 0.31 acre and a 5,400 square foot building located at 120 South Grove Street, Hendersonville, North Carolina, said real property being described in Deed Book 516, Page 331, Henderson County Registry (hereinafter referred to as the "Premises"); and

WHEREAS, Henderson County wishes to lease the Premises for use by the Henderson County Board of Elections;

WHEREAS, Henderson County and the Beals desire to memorialize their lease agreement in writing.

WHEREAS, the leasing of the Premises is for a public purpose;

NOW THEREFORE BE IT RESOLVED by the Henderson County Board of Commissioners as follows:


1. The Chairman of the Henderson County Board of Commissioners and the Clerk to the Board are hereby authorized to execute the Lease Agreement which is attached hereto as "Exhibit A" the terms of said Exhibit being incorporated herein by reference as if fully set forth herein, and the terms of said Exhibit are hereby agreed to by the Board of Commissioners.
2. The County Attorney, the Clerk to the Board, the County Manager, the Finance Director, and the Staff Attorney are authorized to take any further actions necessary to revise said Lease Agreement consistent with the intent of said Agreement.

THIS the 2nd day of November, 1998.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: 
 Robert D. Eklund, Chairman

ATTEST:


 Elizabeth W. Corn, Clerk to the Board

[OFFICIAL SEAL]

STATE OF NORTH CAROLINA

LEASE AGREEMENT

COUNTY OF HENDERSON

THIS LEASE, made and entered into this the 3rd day of November, 1998, by and between Guy and Teresa Beal of 60 Country Bear Lane, Flat Rock, NC, 28731 (hereinafter referred to as "Lessor") and Henderson County, North Carolina with offices located at 100 North King Street, Hendersonville, NC, 28792 (hereinafter referred to as "Lessee").

WITNESSETH:

WHEREAS, Lessor is the owner of certain real property consisting of approximately 0.31 acre and a 5,400 square foot building located at 120 South Grove Street, Hendersonville, North Carolina, said real property being described in Deed Book 516, Page 331, Henderson County Registry (hereinafter referred to as the "Premises"); and

WHEREAS, Lessor wishes to lease the Premises to Lessee and Lessee wishes to lease the Premises from Lessor for the use of Henderson County, North Carolina;

NOW THEREFORE, for and in consideration of the mutual promises, terms and conditions as hereinafter set forth, Lessor does hereby lease to Lessee and Lessee does hereby lease from Lessor all of the real property, and the improvements thereon, located at 120 South Grove Street, Hendersonville, North Carolina, subject to the following terms and conditions:

TERMS AND CONDITIONS

1. This Lease shall begin on the 3rd day of November, 1998, and shall continue from day to day until the last day of June 30, 1999. The lease fee for the initial term shall be \$20,000, said amount payable in equal monthly installments. The term of this Lease shall automatically renew as follows:
 - (A) First Extension: an automatic one (1) year extension from July 1, 1999 through June 30, 2000 with an annual lease fee of \$30,000, said amount payable in equal monthly installments; Lessee must notify Lessor in writing at least sixty (60) days prior to expiration of the initial term if Lessee does not wish to extend the term of the Lease;
 - (B) Second through Fifth Extensions: automatic one (1) year extensions beginning on July 1, 2000 and on July 1st for each subsequent annual extension thereafter, and ending not later than June 30, 2004, with an annual lease fee of \$34,200, said amount payable in equal monthly installments; Lessee must notify Lessor in writing at least sixty (60) days prior to expiration of the current extension if Lessee does not wish to extend the term of the Lease.
2. During the period of this Lease, the Lessee shall be responsible for all insurance on the said Premises, including insurance covering the building located on the said Premises and for all utilities, including water and electricity.

- 3. Lessor shall be solely responsible for any ad valorem property taxes due on the Premises.
- 4. The Lessee shall be allowed to make any modifications to said Premises, at its own expense, as Lessee deems necessary, so long as a sketch is presented to the Lessor for review prior to such modifications being made. Lessee agrees that any modifications to the building that would be considered unmarketable or unreasonable will be removed by Lessee, at its own expense, at the expiration of the term of the Lease or any extension thereof. It is expressly understood and agreed that modifications to the bathrooms required by applicable law are marketable and reasonable modifications to the Premises.
- 5. Lessee agrees to generally maintain the property and grounds, including any repairs involving parts which are \$25.00 or less. Lessor agrees to make repairs involving parts which are over \$25.00 within a reasonable time after Lessor has notice. Lessor agrees to provide to Lessee for its use at the Premises all replacement ceiling tiles in Lessor's possession.
- 6. No security deposit shall be required of Lessee.

THIS the day and year first above written.

LESSOR:

_____(SEAL)
Guy Beal

_____(SEAL)
Teresa Beal

Sworn to and subscribed before me
this the ____ day of _____, 1998.

Notary Public

My Commission Expires: _____

LESSEE: HENDERSON COUNTY, NC

BY: _____
Robert D. Eklund, Chairman

ATTESTED BY:

Elizabeth W. Corn, Clerk to the Board

[OFFICIAL SEAL]

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: **October 21, 1998**

SUBJECT: **Tax Refunds**

ATTACHMENTS: **Refund Report**

The enclosed refund requests (7) 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 refund requests are submitted for the approval by the Henderson County Board of Commissioners.

This is the one time of the year (Tax notice season), that taxpayers will take the time to help solve problems with their tax bills.

The large number of releases and refunds are due to the mailing of 65,000 tax bills.

Also, a new Boats Schedule of Values was used in 1998. Boats and owners were matched by using Wildlife Commission and DMV records. Many of the releases are because the owner has a Henderson County address, but their residence is in another county. (Example, Fletcher PO Box, Buncombe County residence).

Many non-resident buyers and sellers of manufactured homes do not register the title with DMV or disclose to the transaction to the Assessor's Office. Only when the tax bill is issued in the name of the owner of record, does the person not owing the home bring this to our attention.

Many of the exempt organizations received tax bills, because they fail to make application for exempt status. Just because they qualify as Exempt Organizations, they are not automatically exempted. They must make application. The Assessor's Office has tried year after year to encourage these organizations to make application during the listing period. However, since many of the workers are volunteers they may not work year round.

Do recall in 1997 there were about 1/2 of 1% of releases and refunds.

I am not aware of many private companies that can claim 1/2 of 1% zero tolerance.

<i>Year</i>	<i>Total Levy</i>	<i>Releases/Refunds</i>	<i>Percent</i>
1997	\$ 26,890,603	\$ 137,807	.5124%

Taxpayer Name	Taxbill	Total	Reason
SITTON, DAVID	98A199411.01	\$4.56	SOLD BOAT IN 1997 ABSTRACT ON FILE

SITTON, DAVID EDGAR & WIFE 98A0113712 \$25.32 VALUE ADJUSTMENT TO BOAT

SPICER, PHILIP A 98A8803804 \$39.83 TRANSFER TO ACCT #175522
 SPICER, GLENDA A. LAUTENSCHLAGER

WILSON, CARRIE LOU 95A9948947 \$10.17 PROPERTY SHOULD HAVE BEEN
 MAPPED AS A RIGHT-OF-WAY

WILSON, CARRIE LOU 97A9948947 \$11.07 PROPERTY SHOULD HAVE BEEN
 MAPPED AS A RIGHT-OF-WAY

WILSON, CARRIE LOU 96A9948947 \$10.53 PROPERTY SHOULD HAVE BEEN
 MAPPED AS A RIGHT-OF-WAY

WILSON, CARRIE LOU 94A9948947 \$3.00 PROPERTY SHOULD HAVE BEEN
 MAPPED AS A RIGHT-OF-WAY

TOTAL REFUNDS >>> \$104.48

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: October 21, 1998
 SUBJECT: Tax Releases
 ATTACHMENTS: Release Report

The enclosed release requests (225) 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.

 This is the one time of the year (Tax notice season), that taxpayers will take the time to help solve problems with their tax bills.

The large number of releases and refunds are due to the mailing of 65,000 tax bills.

Also, a new Boats Schedule of Values was used in 1998. Boats and owners were matched by using Wildlife Commission and DMV records. Many of the releases are because the owner has a Henderson County address, but their residence is in another county. (Example, Fletcher PO Box, Buncombe County residence).

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Many of the exempt organizations received tax bills, because they fail to make application for exempt status. Just because they qualify as Exempt Organizations, they are not automatically exempted. They must make application. The Assessor's Office has tried year after year to encourage these organizations to make application during the listing period. However, since many of the workers are volunteers they may not work year round.

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<i>Year</i>	<i>Total Levy</i>	<i>Releases/Refunds</i>	<i>Percent</i>
1997	\$ 26,890,603	\$ 137,807	.5124%

-----	Taxpayer Name	Taxbill	Total	Reason
-----	ACOSTA, MIGUEL	98A8800490	\$24.09	REL BILL MH BELONGS TO M MORENO #189892
-----	ADCOCK, JAMES STANLEY	98A103199.01	\$31.73	BOAT IS LISTED IN POLK COUNTY RESIDENT OF POLK COUNTY
-----	ANDERS, FREDDIE	98A772.01	\$32.54	DOESN'T OWN 1989 BOAT TRADED YEARS AGO FOR 1996 BOAT LISTED
-----	AYERS, JAMES G	98A9931120	\$648.68	CHANGED FROM 95% COMPLETE TO 50% COMPLETE FOR 1998.
-----	BAILEY, ANTHONY G	98A8804840	\$22.28	DBL BILLED AS REAL AND PERSONAL
-----	BALLARD, DWIGHT JR & WIFE	98A2688.01	\$6.75	UMV / SOLD VEHICLE 09-14-96
-----	BANKS, C B	98A8807025	\$24.30	1970 KIRK/ NO VALUE JUNKED
-----	BANKS, CALVIN THOMAS	98A199330.04	\$97.88	DOUBLE LISTED TO TWO SEPARATE ACCOUNTS #8497
-----	BANKS, ZELDA M	98A8805041	\$9.59	VALUE BASED ON CONDITION OF MH CEILINGS AND FLOORS FALLING IN 98V 1000
-----	BARWELL BAPTIST CHURCH	98A9930197	\$1178.55	EXEMPTION FILED IN 1/98
-----	BEAVER, CLYDE	98A8807505	\$27.40	BILLED ACCT 181101 FOR 98
-----	BEAVER, SCOTTY	98A87032.07	\$6.70	UBO WAS SOLD IN 1997
-----	BEDDINGFIELD, FREDERICK C JR &	98A9900083	\$29.26	ACREAGE RECONCILIATION

Payer Name	Taxbill	Total	Reason
BESCHE, JANICE H TRUSTEE	98A9946758	\$449.33	98 BILL DID NOT INCLUDE LAND-USE DEFERMENT THAT WAS APPROVED FOR 98.
BESCHE, JANICE H TRUST			
BESCHE, JANICE H/TR	98A9959340	\$109.73	98 BILL DID NOT INCLUDE LAND-USE DEFERMENT THAT WAS APPROVED FOR 98.
BESCHE, JANICE H/TRUST			
BESCHE, JANICE H/TR	98A9959339	\$161.13	98 BILL DID NOT INCLUDE LAND-USE DEFERMENT THAT WAS APPROVED FOR 98.
BESCHE, JANICE H/TRUST			
BRADLEY, ALBERT EDWARD	98A8807832	\$211.39	REL BILL WITH 8807832 MH ON AS REAL UNDER 99-48498
BRADLEY, ANNIE LEE			
BROWN, DOUGLAS L	98A199391.05	\$20.31	1982 BOAT IS LISTED IN BUNCOMBE COUNTY
BROWN, GRADY L	98A4796.19	\$16.15	VEHICLE DOUBLE LISTED/ TONY MATHIS
BURRELL, LUKE CONRAD	98A159274.04	\$11.20	SOLD VEHICLE/DIDN'T OWN ON JAN. 1, 98
CALLOWAY, ORAL E	98A9951146	\$31.44	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
CALLOWAY, BETTY L			
CANTRELL, JOHN GLENN	98A9957789	\$33.50	CORRECT APPRAISAL ERROR. SEE NOTE BELOW:
CANTRELL, WILLIAM E	98A76283.01	\$29.26	RELIEASED IN 1997 CLERICAL ERROR
CAPPS, EDWARD R & JEANNE	98A9934957	\$202.96	PROPERTY BELONGS TO ACCT 19257Z MH ON THIS PARCEL
CAPPS, JOHN BARRY	98A12134.01	\$21.27	PAID AS TAGGED VEHICLE 98VTS9507
CAPPS, STEVEN BRIAN	98A142523.06	\$49.88	UBO PROCRAFT ALSO LISTED TO ACCT #88747

Taxpayer Name	Taxbill	Total	Reason
CAPPS, THEODORE R	98A9942856	\$10.13	HAS NOT OWNED BOATR FOR OVER THREE YEARS
CARLANDER, SHIRLEY M	98A8906580	\$110.70	NO INFO IN APPRAISAL PULLED MH VALUE TWICE
CECIL, TONY CECIL, BETH B	98A9960841	\$648.77	CONSERVATION EASEMENT DEEDED TO NATURE CONSERVANCY (9962390)
CONNOR, RONNIE ALEXANDER	98A8906937	\$96.15	BILLED AND PAID TO ACCT 188638
CONNOR, VICKI LAUGHTER CONNOR, TIMOTHY REX	98A8904390	\$12.97	GAVE AWAY AT CHURCH REVIVAL MH MOVED OUT OF COUNTY
COOPER, ROY	98A8907229	\$65.41	REAL BILLED TO ACCT. 126052 PARCEL 02-00643 BILLED IN ERROR
CORN, CLAY M	98A8907230	\$61.15	VALUE BASED ON CONDITION OF TRL USED FOR STORAGE
CORNIN, LENA	98A8902585	\$92.14	PROPERTY BELONGS TO LENA CORNIN MH BELONGS TO REGINA FRISBEE ACCT 99944
CORTHELL, ROBERT N AND MARY E	96A0900692	\$89.51	PROPERTY WAS SPLIT IN 95' CORR BILLS ON 99-55034 & 99-55033
CORTHELL, ROBERT N AND MARY E	97A0900692	\$94.10	THIS PROPERTY WAS SPLIT IN 95' CORR BILLS ON 99-55034 99-55033
COX, LEE & WIFE	98A9927992	\$814.06	DEED 941/600 TRANSFERS PARCEL TO WILLIAM A ROMERO
CRAV CREEK BAPTIST CHURCH	98A9960605	\$250.71	FILED FOR EXEMPTION IN JANUARY
CRAWFORD, DEBRA A	98A8907239	\$108.20	WAS BILLED FR MH TWICE BECAUSE 100% WAS NOT IN APP

Taxpayer Name	Taxbill	Total	Reason
CURLIN, WILLIAM G/BISHOP	98A0111968	\$285.48	RELEASE BILL/ EXEMPTION ON RECORD
CURLIN, WILLIAM G/BISHOP	98A0104943	\$327.60	RELEASE BILL/ FILED FOR EXEMPTION STATUS
DANIELS, BILLY LEE	98A8807024	\$64.53	VALUE BASED ON LAST YR RELEASE VALUE TO HIGH 98 20000
DEBATTISTA, JOSEPH C DEBATTISTA, DOLORES L	98A9932168	\$256.50	DISABLED VETERAN EXEMPTION ON RECORD
DELBUONO, RONALD DELBUONO, LINDA	98A9943463	\$821.32	ADJ. LAND VALUE TO DELETE COMM LAND, ADJ. BLDG VALUE WITH EFFECT AGE FOR C844A & C601F
DENTON, LINDA F	98A8802868	\$112.32	CLERICAL ERROR IN 1997
DILLS, THOMAS EDWARD II	98A8807680	\$34.89	VALU. ADJ BASED ON BILL OF SALE 98V 17511
ELSNER, RICHARD A	98A8807144	\$188.07	SOLD TO L. COTTRELL IN 12/97
ENDERS, RICHARD S ENDERS, BARBARA L	98A9951070	\$31.59	CORRECT APPRAISAL ERROR. SEE NOTE BELOW:
FENDER, MARK	98A9942969	\$19.48	TRADED FOR 95 KAWASAKI JET SKI NOT LISTED LAST YR
FENDER, RICCI FENDER, MARK	98A889955.07	\$78.16	MH BILLED TRICE IN SAME ACCT
FRANKLIN, JUDY	98A8802722	\$76.89	REL BILL FR 89MH PICKED UP BY DIS FROM TRANS CO
FRANKS, GERALD LEE	98A8807281	\$57.21	LISTED AS REAL SAME ACCOUNT

Taxpayer Name	Taxbill	Total	Reason
FRISMAN, JOHN PAUL	98A9960441	\$62.34	CORRECT APPRAISAL ERROR. SEE NOTE BELOW:

FRICK, DENNIS JAMES 97A8804859.1 \$41.02 DOUBLE ASSESSMENT.
 CLERICAL ERROR.

FRICK, DENNIS JAMES 98A8904859 \$42.32 DOUBLE ASSESSMENT.
 CLERICAL ERROR.

GARREN, CHARLES BENNETT 98A9926567 \$100.62 BOAT IS REGISTERED IN
 BUNCOMBE COUNTY

GARREN, WAYNE CAMERON JR 98A9954444 \$26.87 SHOULD BE LISTED TO
 ACCT: GARREN, GAIL
 DISCOVERY ON FILE

GENTLE, DUANE L & WIFE 98A9960277 \$27.48 CORRECT APPRAISAL ERROR.
 CHANGE A4 TO A9.
 SEE NOTE BELOW:

GENTLE, DUANE L & WIFE 98A9960275 \$73.70 CORRECT APPRAISAL ERROR.
 CHANGE A4 TO A9.
 SEE NOTE BELOW:

GILBERT, FLOYD & ELSIE 98A8807266 \$16.88 NO INFO IN APPRAISAL PULLED VALUE
 ON MH TWICE 98V 2350

GILLAND, FRANK 98A8806433 \$133.58 NO INFO APP VALUE PULLED TWICE
 PACE, MARIA 98V 1750

GILLILAND, JAMES ERIC 98A8907154 \$19.46 VALUE BASED ON BILL OF SALE
 98V 14979

GODFREY, GARY M 98A8807273 \$20.93 NO INFO IN APPRAISAL
 VALUE OF MH TWICE

GUICE, THOMAS N 98A20870.01 \$6.75 VEHICLE DOUBLE BILLED
 #98VKSE9179

HENDERSON CO HABITAT FOR HUMAN 98A9959106 \$45.05 EXEMPTION ON RECORD

Taxpayer Name	Taxbill	Total	Reason
HENDERSON CO HABITAT FOR HUMAN	98A9902802	\$39.20	EXEMPTION ON RECORD

HENDERSON CO HABITAT FOR HUMAN	98A0105041	\$2306.66	BUILDING LOCATION ON WASHINGTON ST., EXEMPT ON FILE

HENDERSON, CURTIS EUGENE	98A8807403	\$38.09	VAL ADJ BASED ON INSURANCE COVERAGE 98V 9500

HIGGINS, DENNIS K	98A8800700	\$69.91	ELDERLY EXEMPTION ON RECORD

HILL, DWAYNE G	98A0601638	\$111.86	REL BILL FR 90MH DOUBLE LISTED IN 8806367 AS A 93MH WHICH IS CORRECT
HILL, JILL H			

HILL, HERMAN DANNY	98A9900618	\$25.04	REL VAL FR A 70MH, TRADED IN ON DW. IT IS ON AS REAL
HILL, SHERRY ELAINE			

HILL, MARION LEE	98A122505.01	\$7.29	BOAT LISTED IN POLK COUNTY

HILL, WILLIAM D	98A0102757	\$1161.68	WAS ON FOR 98% FOR '97 & 100% FOR '98. ERROR INCREASE BY MORE THAN 2%. FIXED FOR 2% INCREASE
HILL, BARBARA M			

HOBSON, PETER F	98A9958926	\$83.79	MAPPED INCORRECTLY

HODGES, EDWARD FORBES	98A177959.02	\$5.58	BOAT LISTED TO WRONG PROPERTY OWNER

HOOTS, LARRY B	98A56144.01	\$6.35	L. HOOTS SOLD IN 1995 & MOVED TO FLORIDA
HOOTS, WANDA P			

HOUSING ASSISTANCE CORP (THE)	98A9955297	\$104.63	EXEMPTION ON RECORD

HUDSON, CARROLL G	98A8808126	\$25.80	BILLED TO WRONG ACCT LOCATION UNKNOWN
HUDSON, LOTS E			

Taxpayer Name	Taxbill	Total	Reason
JERKINS, DORIS ALOMA	98A85559.04	\$89.11	DOUBLE BILLED TO 81579 WITH 88 NUMBER
JONES, KATI	98A8907352	\$35.76	VALUE BASED ON BIL OF SALE 98V 15893
JONES, MARK JONES, MELISSA	98A8806637	\$42.91	VALUE BASED ON BILL OF SALE 98V 27900
JONES, PAUL E JONES, EDITH L	98A9957646	\$18.87	NO LONGER OWNS 1991 SEADO/SOLD IN 1997
JONES, PAUL E JONES, EDITH L	98A50982.09	\$60.28	DOUBLE LISTED ON SAME ACCOUNT
JUSTUS, BILLY BRUCE	98A8807304	\$25.11	DOES NOT HAVE AND PORCHES 100% LEFT OUT OF APP
JUSTUS, BILLY BRUCE	98A8807303	\$22.68	DOES NOT HAVE ANY PORCHES 100% LEFT OUT OF APP
JUSTUS, BILLY BRUCE	98A8807301	\$79.37	DOES NOT HAVE PORCHES DID NOT HAVE 100% IN APP
JUSTUS, BILLY BRUCE	98A8807302	\$20.93	DOES NOT HAVE PORCHES 100% LEFT OFF IN APP
JUSTUS, BILLY BRUCE	98A8807305	\$17.89	DOES NOT HAVE ANY PORCHES 100% LEFT OUT OF APP
JUSTUS, ELIZABETH KING	98A0201181	\$135.00	ELDERLY EXEMPTION ON RECORD
JUSTUS, PAUL E JUSTUS, PEGGY	98A9939660	\$82.53	PROPERTY WAS SOLD IN 97. CORRECTED & LISTED TO CORRECT ACCT 10-7-98 L HERMANN ACCT #192101
KAUFL, ROBERT	98A8808318	\$68.02	VAL ADJ BASED ON BILL OF SALE 98V 24460

Taxpayer Name: **KEOP, OWEN JR**
 Taxbill: **98A9935392**
 Total: **\$58.79**
 Reason: **APPEAL REVIEWED AND ADJUSTMENT MADE TO VALUE**

KIEL, BRADLEY A
 98A8805387
 \$150.70
 DISCOVERY FOR ACCT 199956 FOR 98

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951160
 \$30.13
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951157
 \$35.37
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951165
 \$35.37
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951162
 \$29.48
 NEIGHBORHOOD WAS CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951152
 \$28.17
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951161
 \$30.13
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951154
 \$31.44
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951163
 \$28.82
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951150
 \$30.79
 NEIGHBORHOOD WAS CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951145
 \$32.10
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TO HIGH.
 CORRECTED FOR 99.

KILLARNEY S/D LOTS 1-23
 RICHARDS, JOHN
 98A9951159
 \$31.44
 NEIGHBORHOOD CREATED IN 1997.
 A4 RATE WAS SET TOO HIGH.
 CORRECTED FOR 99.

Taxpayer Name	Taxbill	Total	Reason
KILLARNEY S/D LOTS 1-23 RICHARDS, JOHN	98A9951164	\$29.48	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
KILLARNEY S/D LOTS 1-23 RICHARDS, JOHN	98A9959926	\$36.68	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
KILLARNEY S/D LOTS 1-23 RICHARDS, JOHN	98A9951153	\$30.79	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
KILPATRICK, JAMES HARDY KILPATRICK, RUBY	98A0101198	\$671.38	97 MAP ERROR. EFFORT TO CORRECT MADE THIS INACTIVE BUT DID'NT UNLIST FOR 98. WILL DISCOVER HOUSE TO SMITH.
KIM, EUNG YEOL KIM, MICHMA CHA	98A8801222	\$15.06	VAL TO HIGH REL 2230 SEE ATTACHED BILL OF SALE
KINSLAND, BERTHA	98A8800924	\$85.19	TRANS. CD RESIDENT BILLED FROM TRAN.
KNIGHT, PAUL M	98A0600748	\$248.90	DISABLED VETERAN TITLE 38 CERTIFICAT
KRAMER, ROBERT LAIRD	98A8802106	\$13.97	VAL TO HIGH, HE CAME IN IN 97 I CHANGED VAL BUT IT DID NOT STAY IN COMP FR 98
L&E PROPERTIES	98A9958901	\$427.28	PROPERTY IS ASSESSED FOR 1998 AS INDIVIDUAL LOTS
LACKEY, AMON CORNELIOUS	98A138432.02	\$51.21	BOAT LISTED TO #11151
LACKEY, BARBARA LYDA	98A9946070	\$9.52	VALUE ADJUSTMENT
LANCE, RICHARD E	98A8804504	\$14.77	VALUE BASED ON BILL OF SALE 98V 14995
LANNING, DENISE ANN	98A8807202	\$22.52	DBL BILLED FOR 1998 SEE ACCT# 74538

Taxpayer Name	Taxbill	Total	Reason
LAUGHTER, J V	98A0200706	\$190.35	96MH BELONGS TO SON, 26226, ZOLDER MHS BURNED AND 73CHEV DOES NOT OWN

LEDBETTER, MATTIE	98A9227557	\$131.00	ELDERLY EXEMPTION NOT SUBTRACTED FROM 1998 VALUE
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LONG, J C	98A9944229	\$15.51	TO RELEASE MOUNTAIN HOME FIRE
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LOVE, GEORGE G LOVE, DOROTHY R	98A9931208	\$15.82	SOLD IN 1997
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LOVERN, CHARLES LOVERN, ELIZABETH	97A8806262	\$23.05	SOLD TO MIGUEL SANCHEZ LOT 30 ALPINE TRL PK
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LOVERN, CHARLES LOVERN, ELIZABETH	96A8806262	\$25.59	TAGGED FOR 96 PD UNDER ACCT. 28039
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LOVERN, CHARLES LOVERN, ELIZABETH	98A8806262	\$28.56	SOLD TO MIGUEL SANCHEZ
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MAGRATH, ERIC MAGRATH, LUCILLA	98A71751.02	\$10.64	VALUE ADJUSTMENT
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MANIERI, ROBERT MANIERI, MARY	98A8800574	\$0.00	88 NUMBER MADE INACTIVE FOR 1998
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MASHBURN, VERNIE B	98A8806880	\$14.18	BILLED TO ACCT. 177811 TRANSFERRED TO HER DAUGHTER HAZEL BALLARD
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MATHIES, CHESTER LEE MATHIES, RAYMOND WESLE	98A160199.40	\$48.56	VALUE ADJUSTMENT FOR BOAT
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MAYBIN, TERRY DOTSON	98A8808035	\$85.92	BILLED UNDER ACCT. 200188 ALSO
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MAYNARD, MATTHEW D (1/3 INT)	98A9960686	\$15.30	PROPERTY BELONGS TO UNITED STATES CELLULAR CORP - DISCOVER 1998 TO THEM
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Paypayer Name	Taxbill	Total	Reason
STRAW, THOMAS B & HELEN	98A8801712	\$236.93	CLERICAL ERROR.

SEE NOTE BELOW:

MCGAHA, CURLEY	98A0701551	\$54.94	MH LISTED AS REAL S/B LISTED TO EDDIE CARVER ACCT. 206752
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MCJUNKIN, SYBIL P	98A8808291	\$17.01	REL VAL OF 2520, VAL TO HIGH VAL FR NADA BOOK
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MEADOWS, PAUL RICHMOND JR	98A101772.08	\$48.15	BOAT SOLD 2 YRS AGO
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MILLER, TIMOTHY L MILLER, COLLEEN A	98A9959227	\$36.68	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
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MINTER, BETTY JEAN	98A8808038	\$115.45	BUNCOMBE CO. RESIDENT LISTED WITH BC FOR 98
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MOLTON, HOWARD E MOLTON, BARBARA K	98A9958898	\$85.79	LAND CHARACTERISTICS NOT CORRECTLY APPRAISED AFTER 97 SPLIT. THIS IS NOT A BUILDABLE LOT.
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MOLTON, HOWARD E MOLTON, BARBARA K	98A9958895	\$106.40	LAND CHARACTERISTICS NOT CORRECTLY APPRAISED AFTER 97 SPLIT. UTILITY IS LIMITED DUE TO TOPO.
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MOLTON, HOWARD E MOLTON, BARBARA K	98A9958894	\$119.04	LAND CHARACTERISTICS NOT CORRECTLY APPRAISED AFTER 97 SPLIT. UTILITY IS LIMITED DUE TO TOPO.
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MOLTON, HOWARD E MOLTON, BARBARA K	98A9958893	\$168.91	LAND CHARACTERISTICS NOT CORRECTLY APPRAISED AFTER 97 SPLIT. UTILITY IS LIMITED DUE TO TOPO & ACCESS.
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MOLTON, HOWARD E MOLTON, BARBARA K	98A9958896	\$104.41	LAND CHARACTERISTICS NOT CORRECTLY APPRAISED AFTER 97 SPLIT. UTILITY IS LIMITED DUE TO TOPO.
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MURPHY, LOREN RAY & MARJORIE	98A8807878	\$318.87	DOUBLE BILLED ON ACCT #98A9957202
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NELMS, HERBERT NELMS, CORRINE	98A9941896	\$66.15	THIS PROPERTY IS A MAPPING PROBLEM WAS MAPPED TO NELMS. SEE NOTE ATTACHED. WAITING FOR RESOURCES TO REVIE
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Taxpayer Name: NIX, MARY FRANCES
 Taxbill: 98A8802303
 Total: \$124.34
 Reason: DOUBLE BILLED ON #173384
 Value Based on Bill of Sale: 98V 24243

Taxpayer Name: NIX, TRAVIS WILLIAM
 Taxbill: 98A9952170
 Total: \$138.37
 Reason: LAND USE NOT CALCULATED.
 SEE ATTACHED LETTER:

Taxpayer Name: NIX, TRAVIS W
 Taxbill: 98A9957812
 Total: \$81.52
 Reason: LAND USE NOT CALCULATED.
 SEE ATTACHED LETTER:

Taxpayer Name: OHS, CHESTER HAMILTON
 Taxbill: 98A133964.04
 Total: \$19.65
 Reason: SOLD VEHICLE IN 1996

Taxpayer Name: ORR, ALAN BRIAN
 Taxbill: 98A53977.02
 Total: \$6.55
 Reason: DOES NOT OWN IN 1998

Taxpayer Name: OTTENS, LUE
 Taxbill: 98A8806553
 Total: \$181.58
 Reason: PUT VAL OF MH IN APP
 NO PORCHES, 100% NOT IN APP

Taxpayer Name: OWENS, JAMES RAY
 Taxbill: 98A9951143
 Total: \$32.10
 Reason: NEIGHBORHOOD CREATED IN 1997.
 A4 RATE SET TOO HIGH.
 CORRECTED FOR 99.

Taxpayer Name: PACE, HAROLD DEAN
 Taxbill: 98A8808233
 Total: \$40.64
 Reason: REL BILL FR MH DOUBLE LISTED
 UNDER #16753, AND CORR YR OF MH

Taxpayer Name: PACE, MARIA
 Taxbill: 98A8803858
 Total: \$128.92
 Reason: BILLED TO ACCT 162039

Taxpayer Name: PARKVIEW APARTMENTS LTD PARTNE
 Taxbill: 98A9955296
 Total: \$6078.38
 Reason: EXEMPTION ON RECORD

Taxpayer Name: POPLIN, MARGARET W
 Taxbill: 98A8805528
 Total: \$24.16
 Reason: BILLED TO SON ON ACCT
 104610

Taxpayer Name: PORTZ, WILLIAM D
 Taxbill: 98A9957756
 Total: \$90.39
 Reason: NEIGHBORHOOD CREATED IN 1997.
 LAND ADJUSTMENT WAS NOT APPLIED
 CORRECTLY.

Payee Name	Taxbill	Total	Reason
PRESSLEY, MICHAEL H	98A0501594	\$122.62	LAND USE NOT CALCULATED. SEE ATTACHED LETTER:
PRESSLEY, MICHAEL HUGGINS HILL, ELIZABETH PRESSLEY	98A0501592	\$3.43	LAND USE NOT CALCULATED. SEE ATTACHED LETTER:
PRESSLEY, MICHAEL HUGGINS HILL, ELIZABETH PRESSLEY	98A0501583	\$289.07	LAND USE NOT CALCULATED. SEE ATTACHED LETTER:
QUINN, MATTHEW T QUINN, JOY I	98A8904035	\$33.52	SLD 12/4/97, TO NELSON COLEMAN MR COLEMAN GAVE AWAY TO UNKN OWNER MH NO GOOD
RAY, MERWIN W & WIFE	98A0112561	\$508.28	PROPERTY SPLIT IN 1997. DISCOVERIES FOR 98 GOING TO 3 DESCENDANT PARCELS.
REED, EDITH LOUISE WILKIE	98A0701951	\$117.00	ELDERLY EXEMPTION ON RECORD
REYNOLDS, NDRA JADE	98A8906624	\$34.63	VALUE BASED ON BILL OF SALE 98V 29260
REYNOLDS, TOMMY	98A8807439	\$72.34	REL 10560 VAL FR 96MH VAL TO HIGH. SEE ATTACHED BILL OF SALE
RHODES, CARROLL LEON RHODES, DIANA D	98A0202002	\$226.80	TOOK DW OFF, CHANGED DW TO PERSONAL PROP. FATHER-IN-LAW OWNS DW
RHODES, KENNETH	98A0701973	\$9.59	HAS NOT OWNED VEHICLE SINCE 1996
RICHARDS, PATRICK A RICHARDS, PETRIA LYNN	98A9951155	\$30.79	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
RICHARDS, WILLIAM A RICHARDS, JOHN FRANCIS	98A9951151	\$31.44	NEIGHBORHOOD CREATED IN 1997. A4 RATE WAS SET TOO HIGH. CORRECTED FOR 99.
RICHARDSON, IRA THOMAS	98A8800917	\$158.27	REL 23800 FR REAL WHICH IS PORCHES, BECAUSE 100% WAS NOT IN APP CORRECTED FR 99

Taxpayer Name	Taxbill	Total	Reason
3 RICKETTS, BRUCE	98A8807391	\$33.48	VALUE BASED 0 BILL OF SALE 98V 24600

RITCHIEY, JAMES SIDNEY	98A8800259	\$39.20	S.B BILLED TO ACCT 30093 FOR 98
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ROMERO, WILLIAM A ROMERO, LYNNETTE E	98A0700232	\$540.02	PARCEL SHOULD BE IN NAME OF CHARLES LEE COX.
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RUFF, ENDOCH FRANKLIN	98A197039.01	\$24.30	BOAT DOUBLE LISTED ACCT #31081
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RYAN, THOMAS ROGER RYAN, LAURA EDNA	98A8806100	\$135.34	S/B BILLED TO ACCT. 206737
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SCHMIDT, WILLIAM	98A8808062	\$41.50	VALUE BASED ON BILL OF SALE 98V 15121
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SCHUETTE, HEINZ G SCHUETTE, HELEN H	98A76984.01	\$124.47	AIR CRAFT CRASHED NO LONGER OWNS
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SHELLTON, EVELYN JOYCE	98A8800465	\$30.33	ELDERLY EXEMPTION ON RECORD
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SHELLTON, EVELYN JOYCE	97A8800465	\$28.47	ELDERLY EXEMPTION ON RECORD
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SHERMAN, JERRY H SHERMAN, PATRICIA	98A9949843	\$118.17	RELEASED & DISCOVERED TO CORRECT OWNER
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SIMPSON, DANIEL H SIMPSON, JANICE J	98A8806045	\$23.56	TRAVEL TRAILER SOLD 8/16/97
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SIZEMORE, ROBERT & WIFE	98A8805851	\$12.26	SHOULD NOT HAVE BEEN BILL FO4
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SMITH, GLADYS MARIE SMITH, WILLIAM	98A82388.01	\$137.77	REL BILL FR 92MH TRADED IN ON DW .THE DW IN POLK CD
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Taxpayer Name	Taxbill	Total	Reason
SMITH, JONATHAN T SMITH, GLENDA S	98A8807793	\$112.70	REL 16820 UNDER REAL DOES NOT HAVE REAL OR PORCHES
SMITH, POLLY J	98A9960785	\$585.90	LAND USE NOT CALCULATED. SEE NOTE BELOW:
SMITH, RALPH S SMITH, JACQUELINE A	98A8801622	\$16.67	SLD TO DONALD LAMP #98721
SNEEDEN, W H	98A8803306	\$34.25	VAL TO HIGH FOR PORCHES & PARK MODEL
STANN, F GREGORY	98A9957788	\$89.96	CORRECT CLERICAL ERROR. SEE NOTE BELOW:
STAPP, BRANDON D	98A8800992	\$120.07	BILLED TO WRONG ACCOUNT. SHOULD BE #61808
STAPP, DARLENE LONGWAY	98A8808021	\$314.55	DM MH DOUBLE LISTED IN #189217
STAPP, MICHAEL SHANE	98A119860.09	\$12.37	SOLD BOAT IN 1996
SULLIVAN, WILLIAM P SULLIVAN, MILDRED	98A0802828	\$0.72	BOAT MOTOR VALUED TOO HIGH
SUMMEY, LUCILLE HUGGINS	98A8803726	\$92.77	S/B BILLED TO ROBERT DOYLE ENLOE ACCT 140430
SUTTLES, DANIEL BERLIN	98A2955.02	\$36.12	VALUE ADJUSTMENT TO BOAT
THOMAS, GERALD LANE	98A78490.01	\$2.33	UMV, 1993 VOLKSWAGON SOLD 3 YRS AGO

RELEASES

Taxpayer Name	Taxbill	Total	Reason
THOMAS, STEVE	98A8806999	\$65.89	VALUE BASED ON BILL OF SALE 98V 15900
THOMPSON, GERTRUDE TRUST	98A8807921	\$143.03	ALSO BILLED TO KATIE JONES ACCT. 184982
THURMOND, LORETTA NORRIS	98A8807633	\$203.11	BILLED ON REAL DOESN'T OWN PROPERTY IN MAGNOLIA PLACE LOT 23
TOMPKINS, LEROY F TOMPKINS, SHIRLEY R	98A9951144	\$30.79	NEIGHBORHOOD CREATED IN 1997. A4 RATE SET TOO HIGH, CORRECTED FOR 99.
UNDERWOOD, MARY	98A8800935	\$10.73	VALUE NOT ADJUSTED FROM 97 98V 4200
VOGEL ENTERPRISES	98A8807939	\$11.40	SOLD TO JAMES MCCAMMON OF SEYMOUR TN
WALDEN, WILLIAM DACRE	98A8800757	\$20.62	DOES NOT OWN/BELONGS TO A. WALDEN 0 VALUE
WALKER, ALLEN WALKER, JAMETTA B	98A9961250	\$176.98	THIS PROPERTY MUST BE BILLED IN THE NAME OF CLIFFORD WALKER
WALKER, STEVEN D WALKER, BARBARA W	98A80801838	\$218.77	HOUSE CHARACTERISTICS OVER-STATE DUE TO LACK OF INTERIOR INSPECTION CORRECTED PER OWNER INFO.
WALLACE, RICHARD STANLEY	98A8804818	\$73.69	PD BILL IN JULY MOVED OUT OF STAE
WARD, JOHN LEE JR WARD, ROCHELLE NIX	98A9952171	\$202.08	PARCEL APPROVED FOR 1998 LAND USE. CLERICAL ERROR. PARCEL NOT YEAR-ENDED.
WARREN, DAVID	98A8806862	\$40.55	REL 5920 VALUE, VAL TO HIGH SEE BILL OF SALE ATTACHED
WATERS, DEBORAH B	98A8806382	\$42.77	ELDERLY EXEMPTION ON RECORD

Taxpayer Name	Taxbill	Total	Reason
WATSON, TERESA MCCALL AKA MCCALL, TERESA	98A16137.03	\$6.85	1967 VOLKSWAGON DISPOSED OF IN APRIL, 1997
WELLS, FRANKLIN EUGENE WELLS, BRENDA CANNON	98A89802.08	\$36.36	TRANSYLVANIA CO. RESIDENT
WEST, PAMELA H	98A8905282	\$116.72	SOLD TO ACCT. 130070 BILL FOR 98
WEST, PAMELA H	98A80983.07	\$8.80	UBO ADJUSTMENT TO VALUE
WHEATLEY, ROBERT CECIL	98A8901152	\$117.66	ELDERLY EXEMPTION ON RECORD
WHITAKER, CHARLES ROY	98A198616.05	\$35.17	BOAT LISTED IN BUNCOMBE COUNTY
WHITE, HAROLD D	98A8808407	\$54.17	MH IN POLK CO, PAID TAXES ON IT IN POLK CO. FOR 98
WHITE, RYAN HAROLD WHITE, KAREN W	95A56546.02	\$20.41	TRADED 71 IN ON 94MH PAID TAXES ON IT SINCE 95 #130167
WHITE, RYAN HAROLD WHITE, KAREN W	98A56546.02	\$25.86	TRADED 71 IN ON A 94MH HAS PAID TAXES ON IT SINCE 95
WHITE, RYAN HAROLD WHITE, KAREN W	96A56546.02	\$21.11	TRADED 71MH IN ON 94MH PAID TAXES ON IT SINCE 95 #130167
WIKKE, RALPH	98A8802020	\$14.85	SOLD TO M MARRAQUIN #202052 SHE GOT A 98 BILL UNDER 8908335
WILSON, CARRIE LOU	98A9948947	\$11.79	PROPERTY SHOULD HAVE BEEN MAPPED AS A RIGHT-OF-WAY
WILSON, ROBERT WILSON, FRANCES	98A51790.01	\$9.72	DROPPED FROM RECORDS ON JAN 97 S/N BE BILLED FOR 98

Taxpayer Name	Taxbill	Total	Reason
WIDORUFF, BOBBY LEE 3	98A8808497.1	\$207.50	MH IN POLK COUNTY
YOUNGBLOOD, MYRTLE L (WIDOW)	98A9928324	\$132.00	ELDERLY EXEMPTION ON RECORD
YOUNGBLOOD, REAGAN	98A8800085	\$4.10	REAL SHOULD HAVE BEEN DELETED FOR 98
YOUNGBLOOD, REAGAN	98A8807700	\$96.41	S/B BILLED ON 71 STORAGE UNIT REBILL

TOTAL RELEASES >>> \$31386.88

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