

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: January 7, 2019

SUBJECT: Requests for exemption of property

PRESENTER: Charles Russell Burrell

ATTACHMENT(S): Apple Valley Church of God request
Pleasant Grove Baptist Church request

SUMMARY OF REQUEST:

The tax office has received two requests for exemption of real property for *ad valorem* tax purposes after the deadline for the tax office to be able to grant such exemptions (the listing deadline). Both are from local congregations, and both detail the reasons for not making application by the statutory deadline.

Under N.C. Gen. Stat. §105-282.1(a1):

Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the . . . board of county commissioners

Both of the attached applications show statements which your Tax Office would, if they were empowered by the General Statutes to decide such matters, find to constitute "good cause" for allowing late filing in these cases.

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

BOARD ACTION REQUESTED:

Approval of applications for exemption (2).

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

I move that the Board approve the applications for exemption filed by Apple Valley Church of God and Pleasant Grove Baptist Church.



HENDERSON COUNTY ASSESSOR

200 North Grove Street, Suite 102
Hendersonville, NC 28792
Phone: 828-697-4870
Fax: 828-697-4578
www.hendersoncountync.org/ca

Darlene Burgess
Tax Administrator

Kevin Hensley
Assistant County Assessor

Luke Small
Deputy Tax Collector

Date: 11-9-2018

To: Kevin

From: Dee

Re: Late Application Property Tax Exemption Apple Valley Church of God
Parcel number: 10001814-

Memorandum

Kevin,

This parcel was in the exemption/deferred queue because .97 acres were transferred to Triangle Real Estate of Gastonia, Inc. (8-22-2017) per Deed Book 3093, at Page 705(attached).

A written request was sent **October 4, 2017**, for them to make application for tax exemption for the 2018 tax year, along with General Statute 105-278.3. I call the church office, on **November 20, 2017** phone rang several times, no voice mail or answering machine came on. I could not leave message

Because they did not respond to my written request, and I could not reach anyone by phone, I removed the exemption resulting in the 2018 real property tax bill going out at market value.

On **October 22, 2018**, I received a phone call from Susan Thompson, stating that they were a church and did not pay taxes. After discussing that being a church does not make them exempt. I then, explained that I had attempted to get an application, for the 2018 tax year. Because an application was not filed in January of 2018, they could file a late application.

Time Line:

- **10-4-2017** Written request to file application for tax exemption was sent to the address on file. Application and statue enclosed with letter.
- **11-20-2017** I called the church office (692-6153), phone rang several times. Answering machine, or voice mail ever came so, I could not leave a message
- **October 22, 2018** **Phone call from Susan Thompson**
- **November 7, 2018** **Received late application and letter dated October 22 (Attached)**

Thank-you

Dee

Apple Valley Church of God
2822 Chimney Rock Road
Hendersonville, NC 28792

RECEIVED
11-7-2018

October 22, 2018

Ms. Dee Hill
Tax Assessor Office
200 N. Grove Street
Suite 102
Hendersonville, NC 28792

Dear Ms. Hill:

I am writing regarding the 2018 Property Tax Bill #3092413 that Apple Valley Church of God received. In our conversation today, you informed me that the Tax Assessor's Office mailed a letter and Tax Exemption Application to the church address in October 2017. The church address and parsonage address are one and the same. In October 2017, Rev. Kenneth Braswell was solely responsible for checking the church mail and delivering bills, etc., to the Church Clerk for payment.

The Tax Exemption Application was not passed on to the Board of Trustees to complete and return in a timely manner. The Church Clerk resigned in January 1, 2018 and the pastor resigned on April 15, 2018. The Board of Trustees did not have any foreknowledge whatsoever that information had been sent to the church for completion of Tax Exempt Status.

Our church consists of a small congregation; the majority of which are elderly adults. It is our plea that you take the timing of tax mailings and the series of resignations of those who would have had access to the mail and who failed to pass it on to the appropriate members to handle.

Please accept our sincere apologies for filing a late exemption application and failure to comply in a timely manner.

Susan Thompson

Susan Thompson
Treasurer/Board of Trustee
Apple Valley Church of God

APPLICATION FOR TAX YEAR 2019 Property Tax Exemption or Exclusion

COUNTY: Henderson

MUNICIPALITY: _____

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at www.ncleg.net.

Full Name of Owner(s): Apple Valley Church of God
 Mailing Address of Owner: 2822 Chimney Rock Road
 Phone Numbers: Home: (828) 768-3849 Work: () Cell: (828) 388-1471

List the Parcel Identification Number and address/location for the property included in this application

Parcel ID #: 10001814 Address/Location: 2822 Chimney Rock Rd
Hendersonville, NC 28792

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-277(8) | Homeowner's Association | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies | | |
| <input type="checkbox"/> Other: | | | |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
|--|---|
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.1D | Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy. |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: church used for religious services

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: religious services

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Susan Johnson Title: Board of Trustee Date: 10-28-18
 (All tenants of a tenancy Jeffrey S. Chmalk Title: Board of Trustee Date: 11/4/18
 in common must sign.) Title: _____ Date: _____

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____



200 N Grove St Suite 66
Hendersonville, NC 28792-5027
<http://hendersoncountync.gov/tax>



000309241320182018000000

Bill Information

Bill Number - 3092413



T76 P1 *****AUTO**5-DIGIT 28792
##0001-##-22467-59525-59525-22468

THOMPSON, SUSAN TRUSTEE
ARNOLD, SCOTT TRUSTEE
2822 CHIMNEY ROCK RD
HENDERSONVILLE NC 28792-9374

PROPERTY DESCRIPTION & VALUE

Property Description
Physical Address

Acreage

Parcel Number

US64E ON

2822 CHIMNEY ROCK RD HENDERSONVILLE

1.65

10001814

BILL LINE ITEMS

Value	Description
\$360,700	US64E ON

Value	Description

Real Property Value

Deferred Value

Excluded Value

Exempted Value

Personal Property Value

\$360,700

\$0

\$0

\$0

\$0

TOTAL TAXABLE VALUE

\$360,700

Jurisdiction

HENDERSON COUNTY TAX

EDNEYVILLE FIRE TAX

TOTAL TAX DUE

Rate	Amount Due
0.5650	\$2,037.96
0.1050	\$378.74
	\$2,416.70

0.5650

\$2,037.96

0.1050

\$378.74

\$2,416.70

NEED TO CONTACT US?

Visit our website:

Email us:

Questions about Payment:

Questions about Real Property

(buildings and land):

Questions about Personal Property:

Mailing Address Changes:

www.hendersoncountync.gov/tax

taxdept@hendersoncountync.org

(828) 697-5595

(828) 697-4667

(828) 697-4870

(828) 697-5559

Be sure to check our FAQ section on the reverse side of this bill for answers to commonly-asked questions

PAYMENT STUB

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

Bill Number - 3092413

If your mailing address has changed, please
note your new address on the reverse, and
check this box.



Parcel Number

10001814

Bill Date

07/31/2018

Tax Year 2018

Year For 2018

Billing Type 0000-00

Due Date

09/01/2018

Last Day to Pay

to Avoid Interest

01/07/2019

Total Tax Due

\$2,416.70



000309241320182018000000

THOMPSON, SUSAN TRUSTEE
ARNOLD, SCOTT TRUSTEE
2822 CHIMNEY ROCK RD
HENDERSONVILLE NC 28792-9374

Remit Payment To:
Henderson County Tax Collector
200 N Grove St Suite 66
Hendersonville NC 28792-5027

1-22468

0000241670920182018000000030924138

2018 PROPERTY TAX BILL

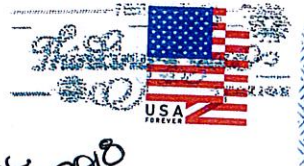




Apple Valley Church OF God
2282 Chimney Rock Road
Hendersonville N.C. 28792
828-692-6189

GREENVILLE SC 296

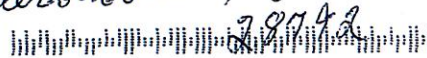
05 NOV 2006 PM 4 L



Rec
11-7-2018

Ms. Dee Hill
Tax Accessor
200 N. Grove Street
Suite 102
Hendersonville, N.C.

2879235027 C004



BK 3093 PG 705 - 707 (3)

DOC# 868980

This Document eRecorded:

08/22/2017 01:12:26 PM

Fee: \$26.00

Henderson County, North Carolina

William Lee King, Register of Deeds

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$200.00

Parcel Identifier No. _____ Verified by _____ County on the _____ day of _____, 20____
By _____

Mail/Box to: Grantee, P.O. Box 4158, Gastonia, NC 28054

This instrument was prepared by: Stott, Hollowell, Palmer & Windham, LLP (R. Laws)

Brief description for the Index: _____

THIS DEED made this 30 day of June, 2017, by and between

GRANTOR

GRANTEE

Susan Thompson, Scott Arnold and Jim Earwood,
the Local Board of Trustees of the
APPLE VALLEY CHURCH OF GOD

Triangle Real Estate of Gastonia, Inc.,
a North Carolina Corporation
P.O. Box 4158
Gastonia, NC 28054

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of _____, Clear Creek Township, Henderson County, North Carolina and more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 3093, Page 570

All or a portion of the property herein conveyed _____ includes or X does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book _____, Page _____.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

APPLE VALLEY CHURCH OF GOD

By: <u>Susan Thompson</u>	(Entity Name)	Name: _____ (SEAL)
Name & Title: <u>Susan Thompson, Trustee</u>		Name: _____ (SEAL)
By: <u>Scott Arnold</u>		Name: _____ (SEAL)
Name & Title: <u>Scott Arnold, Trustee</u>		Name: _____ (SEAL)
By: <u>Jim Earwood</u>		Name: _____ (SEAL)
Name & Title: <u>Jim Earwood, Trustee</u>		Name: _____ (SEAL)

State of North Carolina - County or City of Hendersonville
 I, the undersigned Notary Public of the County or City of Hendersonville and State aforesaid, certify that Susan Thompson, Scott Arnold and Jim Earwood, the Local Board of Trustees of the Apple Valley Church of God, personally appeared before me and acknowledged the due execution of this instrument.
 Witness my hand and Notarial stamp or seal, this 30 day of June, 2017.

My Commission Expires: 3/15/21
 (Affix Seal)

Helen A. Ruppiko
Helen A. Ruppiko Notary Public
 Notary's Printed or Typed Name

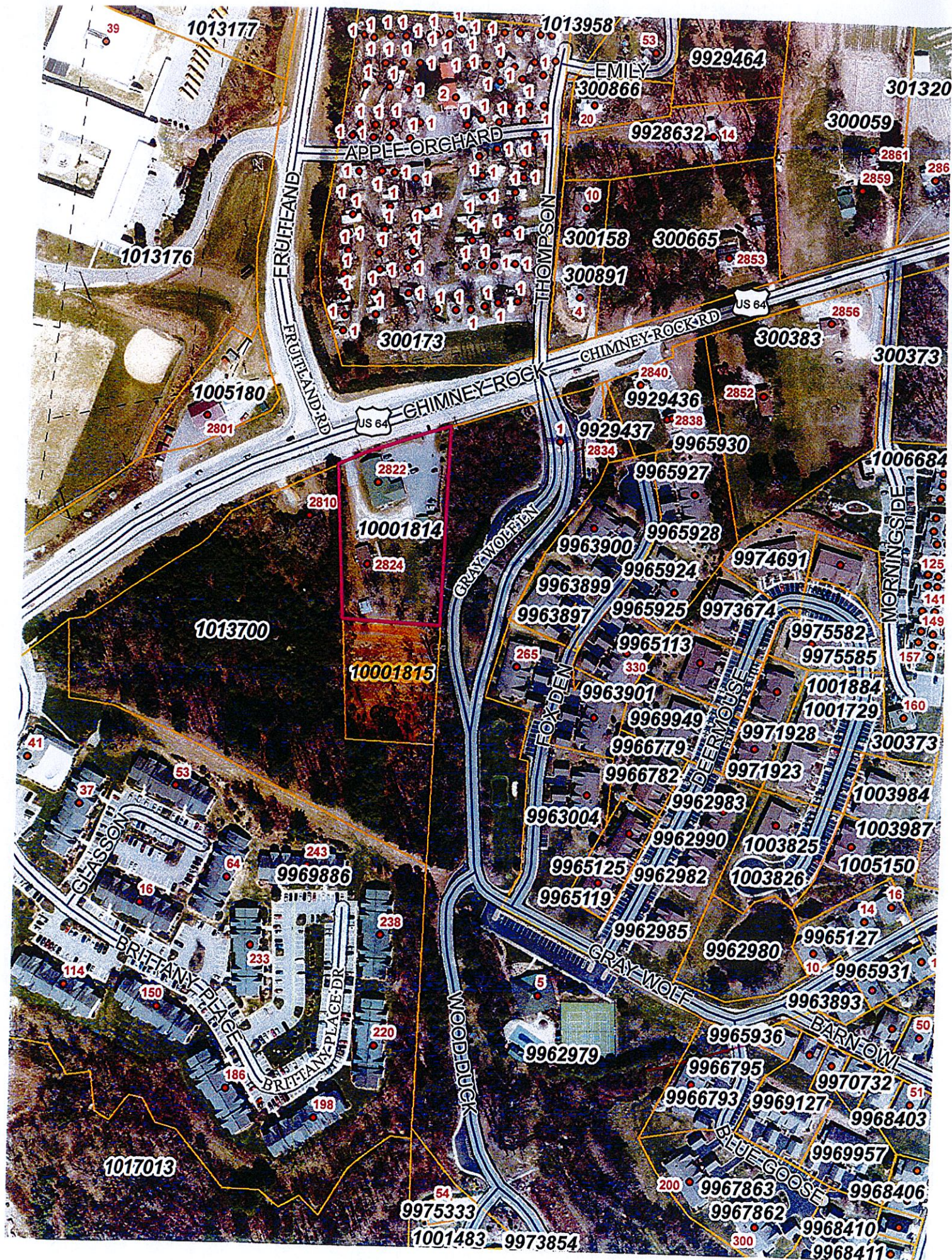
HELEN A. RUPPIKO
NOTARY PUBLIC
 Henderson County, North Carolina
 My Commission Expires March 15, 2021

EXHIBIT A

Apple Valley COG

BEGINNING at a point in the common line of the property of Trustees of East Hendersonville Church of God, now or formerly (Book 586, Page 235) and Properties at UNO, LLC (Book 1449, Page 384), said point of Beginning being situate South 03-44-48 East 328.56 feet from a point within the right of way of U.S. Highway 64 marking the common front corner of the property of Trustees of East Hendersonville Church of God and the property of Properties at UNO, LLC; and running thence a new line across the property of Trustees of East Hendersonville Church of God, South 88-04-56 East 200.02 feet to a point in the western line of Wolfpen Amenities Association, Inc. (Book 1003, Page 643); thence with the western line of Wolfpen Amenities Association, Inc., South 02-00-25 West 232.12 feet to a $\frac{1}{4}$ " iron pipe, common corner of Trustees of East Hendersonville Church of God, Wolfpen Amenities Association, Inc., and Properties at UNO, LLC; thence with the line of Properties at UNO, LLC, North 87-29-34 West 176.83 feet to a planted stone; thence with another line of Properties at UNO, LLC, North 03-44-48 West, crossing a $\frac{3}{4}$ " iron pipe at 199.89 feet, a total distance of 231.43 feet to the point and place of Beginning, and containing 1.0 acre, more or less.

For title reference see Book 586, Page 235 and Book 590, Page 445, Henderson County Registry. And being a portion of that property conveyed to the Grantor by deed from State Board of Trustees of the Church of God, State Office, Charlotte, NC, aka WNC Church of God State Office, dated June 6, 2017, and recorded in the Henderson County Registry in Book 3093 at Page 570.



Office of the Henderson County Assessor

200 North Grove Street Suite 102

Hendersonville, NC 28792-5027

Phone: 828/697-4870 Fax: 828/697-4578

www.hendersoncountync.org/ca

Darlene Burgess
Tax Administrator

 COPY

✓ October 4, 2017

MS SUSAN THOMPSON TRUSTEE
MR SCOTT ARNOLD TRUSTEE
MR. JIM EARWOOD TRUSTEE
APPLE VALLEY CHURCH OF GOD
2822 CHIMNEY ROCK ROAD
HENDERSONVILLE NORTH CAROLINA 28792

Re: Property Tax Exemption Parcel: #10001814

Dear Property Owners:

Our records indicate a change (physical and/or legal), occurred to the parcel referenced above. Due the (physical and/or legal), change a new application is required to be filed with the Assessor's Office.

It is the property owner's responsibility to notify the County of all changes, (physical and/or legal), in and to the property. The County is required by law to review the property at least once every four years.

Application for property tax exemption is enclosed. Please complete and return to our office within ten (10) days of the date of this.

Should I not hear from you in the time requested, the property affected may be assessed and billed at market value for the 2018 tax year forward.

Should you have any questions, please feel free to contact me at (828) 698-3004.

Sincerely,



Dee Hill
Tax Relief Administrator

✓ Enclosures: Application for Property Tax Exemption



HENDERSON COUNTY ASSESSOR

200 North Grove Street, Suite 102
Hendersonville, NC 28792
Phone: 828-697-4870
Fax: 828-697-4578
www.hendersoncountync.org/ca


Darlene Burgess
Tax Administrator

Kevin Hensley
Assistant County Assessor

Luke Small
Deputy Tax Collector

Date: 8-23-2018

To: Kevin

From: Dee 

Re: Late Application Property Tax Exemption-Pleasant Grove Baptist Church

Memorandum

Kevin,

This parcel was in the exemption/deferred queue because parcels titled to the Church were combined. A written request was sent 2017, for them to make application. I have no application on file for them. However, they had been receiving exemption forever.

Because they did not respond to my written request, I removed the exemption resulting in the 2018 real property tax bill going out at market value.

Time Line:

- **8-10-2017** Written request to file application for tax exemption. Application and statue enclosed with letter.
- **8-22-2018** (1:55 PM) Pastor's wife came into the Assessor's Office, with 2018 tax bill, stating that they were a Church and did not pay taxes. I gave her an application and explained the late application process.
- **8-22-2018** (4:30 PM) Late application and letter received in the Assessor's Office.

Thank-you

Dee

8/22/18



COPY

RECEIVED

DATE 8/21/2018
COUNTER 4130

To: Property Tax Commission

From: Rick Phillips, Pastor

Pleasant Grove Baptist Church (Po Box 1782, Etowah, NC 28729)

Re: Late Application for Property Tax Exemption - Pleasant Grove Baptist Church, 1122 Pleasant Grove Rd., Hendersonville, NC 28739

It was recently brought to my attention that we received a 2018 Property tax bill for our church, Pleasant Grove Baptist, which was apparently a first since our church was previously under tax exempt status. Our church property was originally listed under 2 separate properties, but was put together as 1 property after a survey conducted by Vaughn & Melton. After inquiring as to the reason we received the tax bill, we were informed by Ms. Dee Hill at the Henderson County Tax Assessor's Office that an application for tax exemption was sent to us in August of 2017 and was never returned. We truly apologize for this oversight. The lady who previously handled such things as this passed away some time back and we do not currently have a full-time secretary. The phone number listed for us in your records, 891-9929, belonged to the lady who passed away. Her husband is elderly and must not have returned the calls from the assessor's office. We have a couple of people who collect and distribute mail to whomever it is addressed, but this particular important piece of mail obviously managed to get misplaced in the shuffle. We would most certainly appreciate your consideration in approving our church for the tax exemption and apologize again for this oversight.

Thank you for your help,

, Pastor

APPLICATION for TAX YEAR 2018RECEIVED
AUG 22 2018**Property Tax Exemption or Exclusion**APPLICATION MUST BE RECEIVED BY THE COUNTY ASSESSOR BY JANUARY 1ST TO BE TIMELY FILEDCOUNTY: HendersonMUNICIPALITY: DunnBefore applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at www.ncleg.net.Full Name of Owner(s): Pleasant Grove Baptist ChurchMailing Address of Owner: PO Box 1782 Etowah, NC 28729Phone Numbers: Home: () Work: (828) 301-1752 Cell: (828) 778-5492

List the Parcel Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Parcel ID #: 10001611 Address/Location: 1122 Pleasant Grove Road, Hendersonville, NC**Non-Deferment Exemptions and Exclusions**—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-277(8) | Homeowner's Association | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies | | |
| <input type="checkbox"/> Other: | | | |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
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| <input type="checkbox"/> G.S. 105-277.1D | Residence held for sale by general contractor (Lic #) Attach copy of the certificate of occupancy. |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: Church building and land surrounding the churchDescribe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: Regular church services on Sundays and Wednesdays as well as any special services or events (such as VBS).**AFFIRMATION:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.Signature(s) of Owner(s): Guck (Signature) Title: Pastor Date: 8/22/2018

(All tenants of a tenancy Title: Date:

in common must sign.) Title: Date:

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: REASON FOR DENIAL:

Office of the Henderson County Assessor

200 North Grove Street Suite 102

Hendersonville, NC 28792-5027

Phone: 828/697-4870 Fax: 828/697-4578

www.hendersoncountync.org/ca



Darlene Burgess
Tax Administrator

Lisa S. Obermiller
Administrative Assistant II

✓ August 10, 2017

Pleasant Grove Baptist Church Trustees
Post office Box 1782
Etowah, North Carolina 28729

Re: Present-Use Value Classification: Parcel #10001611

Dear Property Owner:

Our records indicate a change (physical and/or legal), occurred to the parcel referenced above. It is currently receiving a favorable tax benefit provided by NCGS 105-278.3. [Enclosed]

It is the property owner's responsibility to notify the County of all changes, (physical and/or legal), in and to the property. The County is required by law to review the property at least once every four years.

Please complete the enclosed Application for Property Tax Exemption and return to the Assessor's Office within ten (10) days of the date of this letter so a determination can be made as eligibility of tax exempt status.

Should you have questions, or need assistance with the Application, please feel free to contact me at (828) 698-3004.

Sincerely, •

Dee Hill
Tax Relief Administrator

✓ Enclosures: NCGS 105-278.3 and Application for Property Tax Exemption

828-697-4870

200 North Grove Street

Hendersonville, NC 28792-5027

Property Tax Exemption or ExclusionAPPLICATION MUST BE RECEIVED BY THE COUNTY ASSESSOR BY JANUARY 1ST TO BE TIMELY FILED

JNTY: _____

MUNICIPALITY: _____

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at www.ncleg.net.

Full Name of Owner(s): _____

Mailing Address of Owner: _____

Phone Numbers: Home: (____) _____ Work: (____) _____ Cell: (____) _____

List the Parcel Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Parcel ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|---|--|-------------------------------------|
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| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-277(8) | Homeowner's Association | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies | | |
| <input type="checkbox"/> Other: | _____ | | |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
|--|---|
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.1D | Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy. |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: _____

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: _____

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): _____ Title: _____ Date: _____

(All tenants of a tenancy _____ Title: _____ Date: _____

in common must sign.) _____ Title: _____ Date: _____

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____