

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: March 2, 2020
SUBJECT: Pending Releases & Refunds
PRESENTER: Darlene Burgess, Tax Administrator
ATTACHMENT: Yes
1. Pending Release/Refund Combined Report

SUMMARY OF REQUEST:

The attached pending releases and refunds have been reviewed by the Assessor. As a result of that review, it is the opinion of the Assessor that these findings are in order. Supporting documentation is on file in the County Assessor's Office.

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

Type:	Amount:
Total Taxes Released from the Charge	\$ 21,705.66
Total Refunds as a Result of the Above Releases	\$ 1,209.25

BOARD ACTION REQUESTED:

The Board is requested to approve this pending release and refund report as presented.

Suggested Motion:

I move the Board approve the Combined Release/Refund Report as presented.

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
4 WAY GROCERY AUTO REPAIR & SALES	0003094523-2019-2019-0000	BUSINESS SUBMITTED CORRECTED LISTING FORM AFTER BEING DISCOVERED. ABSTRACT VOIDED FOR 2019 AND WILL BE REBILLED TO REFLECT CORRECT BUSINESS PERSONAL PROPERTY VALUES.	(\$88,156)	7003	HSALTER	4802 SUGARLOAF RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$494.56	\$0.00	\$494.56	\$0.00
								LATE LIST FEE	\$49.46	\$0.00	\$49.46	\$0.00
								TOTAL:			\$544.02	\$0.00
							DANA FIRE	TAX	\$123.42	\$0.00	\$123.42	\$0.00
								LATE LIST FEE	\$12.34	\$0.00	\$12.34	\$0.00
								TOTAL:			\$135.76	\$0.00
								ABSTRACT TOTAL:				
OWNER TOTAL:			(\$88,156)								\$679.78	\$0.00
ALLEN, CLIFFORD STEPHEN	0002917224-2018-2018-0000	WATERCRAFT AND TRAILER SOLD IN 2017. ABSTRACT VOIDED FOR 2018.	(\$2,485)	6993	RJONES	445 STONEY MOUNTAIN RD HENDERSONVILLE NC 28791	COUNTY	TAX	\$14.04	\$0.00	\$14.04	\$0.00
								LATE LIST FEE	\$1.40	\$0.00	\$1.40	\$0.00
								TOTAL:			\$15.44	\$0.00
							MOUNTAIN HOME FIRE	TAX	\$2.98	\$0.00	\$2.98	\$0.00
								LATE LIST FEE	\$0.30	\$0.00	\$0.30	\$0.00
								TOTAL:			\$3.28	\$0.00
								ABSTRACT TOTAL:				
OWNER TOTAL:			(\$2,485)								\$18.72	\$0.00
	0002917224-2019-2019-0000	WATERCRAFT AND TRAILER SOLD IN 2017. ABSTRACT VOIDED FOR 2019.	(\$2,760)	6992	RJONES	445 STONEY MOUNTAIN RD HENDERSONVILLE NC 28791	COUNTY	TAX	\$15.48	\$0.00	\$15.48	\$0.00
								LATE LIST FEE	\$1.55	\$0.00	\$1.55	\$0.00
								TOTAL:			\$17.03	\$0.00
							MOUNTAIN HOME FIRE	TAX	\$3.31	\$0.00	\$3.31	\$0.00
								LATE LIST FEE	\$0.33	\$0.00	\$0.33	\$0.00
								TOTAL:			\$3.64	\$0.00
								ABSTRACT TOTAL:				
OWNER TOTAL:			(\$5,245)								\$39.39	\$0.00
BLACKWELL, LARRY DEAN	0003089392-2019-2019-0000	WATERCRAFT DOUBLE BILLED AS 3089392 AND 3089394 ABSTRACT 3089392 VOIDED.	(\$4,242)	7039	DTUCKER	1034 KYLES CREEK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$23.80	\$0.00	\$23.80	\$0.00
								LATE LIST FEE	\$2.38	\$0.00	\$2.38	\$0.00
								TOTAL:			\$26.18	\$0.00
							FLETCHER FIRE	TAX	\$4.88	\$0.00	\$4.88	\$0.00
								LATE LIST FEE	\$0.49	\$0.00	\$0.49	\$0.00
								TOTAL:			\$5.37	\$0.00
								ABSTRACT TOTAL:				
OWNER TOTAL:			(\$4,242)								\$31.55	\$0.00
CEDAR BLUFFS LTD PRTRNSHP	0000021507-2019-2019-0000	PROPERTY IS EXEMPT PER NCGS 105-278.6(A)	(\$2,367,513)	6991	DHILL	28 CEDAR BLUFFS DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$13,281.75	\$0.00	\$13,281.75	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$13,281.75	\$0.00
							ABSTRACT TOTAL:					
OWNER TOTAL:			(\$2,367,513)								\$13,281.75	\$0.00

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND							
CLOUSE, JASON EUGENE	0002917367-2019-2019-0000	1993 AND 1996 WATERCRAFTS DESTROYED ON 9/24/18. ABSTRACT ADJUSTED TO SHOW NEW VALUE.	(\$1,766)	7031	DTUCKER	114 MCKINNEY RD ETOWAH NC 28729	COUNTY	TAX	\$14.40	\$0.00	\$9.91	\$0.00							
								LATE LIST FEE	\$1.44	\$0.00	\$1.16	\$0.00							
								TOTAL:			\$11.07	\$0.00							
							ETOWAH-HORSESHOE FIRE	TAX	\$2.95	\$0.00	\$2.03	\$0.00							
								LATE LIST FEE	\$0.30	\$0.00	\$0.24	\$0.00							
								TOTAL:			\$2.27	\$0.00							
																	ABSTRACT TOTAL:	\$13.34	\$0.00
										(\$301)	7031	DTUCKER	114 MCKINNEY RD ETOWAH NC 28729	COUNTY	TAX	\$14.40	\$0.00	\$1.69	\$0.00
													LATE LIST FEE		\$1.44	\$0.00	\$1.16	\$0.00	
													TOTAL:				\$2.85	\$0.00	
						ETOWAH-HORSESHOE FIRE	TAX	\$2.95	\$0.00	\$0.35	\$0.00								
							LATE LIST FEE	\$0.30	\$0.00	\$0.24	\$0.00								
							TOTAL:			\$0.59	\$0.00								
										ABSTRACT TOTAL:	\$3.44	\$0.00							
OWNER TOTAL:			(\$2,067)								\$16.78	\$0.00							
FREEMAN, MICHAEL LEE	0002685024-2019-2019-0000	1999 TRAILER SOLD IN 2008. ABSTRACT ADJUSTED TO SHOW NEW VALUE.	(\$500)	7045	DTUCKER	855 ETOWAH SCHOOL RD UNINCORPORATED	COUNTY	TAX	\$14.40	\$0.00	\$2.81	\$0.00							
								LATE LIST FEE	\$1.44	\$0.00	\$0.28	\$0.00							
								TOTAL:			\$3.09	\$0.00							
							ETOWAH-HORSESHOE FIRE	TAX	\$2.95	\$0.00	\$0.58	\$0.00							
								LATE LIST FEE	\$0.30	\$0.00	\$0.06	\$0.00							
								TOTAL:			\$0.64	\$0.00							
																	ABSTRACT TOTAL:	\$3.73	\$0.00
							OWNER TOTAL:			(\$500)								\$3.73	\$0.00
							GIBBS SUPER SHOP	0003094669-2019-2019-0000	BUSINESS PERSONAL PROPERTY ABSTRACT CORRECTED DUE TO CLERICAL ERROR.	(\$89,875)	7046	HSALTER	500 S WHITTED ST HENDERSONVILLE NC 28739	COUNTY	TAX	\$523.24	\$0.00	\$504.20	\$0.00
															LATE LIST FEE	\$52.32	\$0.00	\$50.42	\$0.00
TOTAL:			\$554.62	\$0.00															
														ABSTRACT TOTAL:	\$554.62	\$0.00			
OWNER TOTAL:			(\$89,875)															\$554.62	\$0.00
GIBBS, DANIEL BENJAMIN	0003089515-2019-2019-0000	TRAILER SOLD IN 2015.	(\$52,850)	7004	DTUCKER	442 BLANTYRE CHURCH RD HORSE SHOE NC 28742	COUNTY	TAX	\$296.49	\$0.00	\$296.49	\$0.00							
								LATE LIST FEE	\$29.65	\$0.00	\$29.65	\$0.00							
								TOTAL:			\$326.14	\$0.00							
							ETOWAH-HORSESHOE FIRE	TAX	\$60.78	\$0.00	\$60.78	\$0.00							
								LATE LIST FEE	\$6.08	\$0.00	\$6.08	\$0.00							
								TOTAL:			\$66.86	\$0.00							
																	ABSTRACT TOTAL:	\$393.00	\$0.00
OWNER TOTAL:			(\$52,850)								\$393.00	\$0.00							

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND								
GOUTELL, CARL R	0003096557-2019-2019-0000	ALL AIRCRAFTS ARE PERMANENTLY LOCATED IN FLORIDA.	(\$132,000)	7028	KDECKARD	1195 EASTBROOK DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$740.52	\$0.00	\$740.52	\$0.00								
								LATE LIST FEE	\$74.05	\$0.00	\$74.05	\$0.00								
							TOTAL:										\$814.57	\$0.00		
							BLUE RIDGE FIRE	TAX	\$171.60	\$0.00	\$171.60	\$0.00								
								LATE LIST FEE	\$17.16	\$0.00	\$17.16	\$0.00								
							TOTAL:										\$188.76	\$0.00		
																	ABSTRACT TOTAL:	\$1,003.33	\$0.00	
							OWNER TOTAL:			(\$132,000)									\$1,003.33	\$0.00
							GREEN, JENNIFER MEGAN	0002761730-2012-2012-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2012.	(\$4,100)	7033	SMORROW	2053 CABIN CREEK RD UNINCORPORATED	COUNTY	TAX	\$21.06	\$0.00	\$21.06	\$0.00	
															LATE LIST FEE	\$2.11	\$0.00	\$2.11	\$0.00	
TOTAL:																\$23.17	\$0.00			
GREEN RIVER FIRE	TAX	\$2.67	\$0.00	\$2.67	\$0.00															
	LATE LIST FEE	\$0.27	\$0.00	\$0.27	\$0.00															
TOTAL:																\$2.94	\$0.00			
														ABSTRACT TOTAL:	\$26.11	\$0.00				
0002761730-2013-2013-0000	0002761730-2013-2013-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2013.	(\$4,100)	7034	SMORROW	1730 OLD SPARTANBURG RD								COUNTY	TAX	\$21.06	\$0.00	\$21.06	\$0.00	
															LATE LIST FEE	\$2.11	\$0.00	\$2.11	\$0.00	
														TOTAL:						
							BLUE RIDGE FIRE	TAX	\$3.90	\$0.00	\$3.90	\$0.00								
								LATE LIST FEE	\$0.39	\$0.00	\$0.39	\$0.00								
							TOTAL:										\$4.29	\$0.00		
																	ABSTRACT TOTAL:	\$27.46	\$0.00	
							0002761730-2014-2014-0000	0002761730-2014-2014-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2014.	(\$3,895)	7035	SMORROW	1730 OLD SPARTANBURG RD	COUNTY	TAX	\$20.00	\$0.00	\$20.00	\$0.00	
															LATE LIST FEE	\$2.00	\$0.00	\$2.00	\$0.00	
														TOTAL:						
BLUE RIDGE FIRE	TAX	\$3.70	\$0.00	\$3.70	\$0.00															
	LATE LIST FEE	\$0.37	\$0.00	\$0.37	\$0.00															
TOTAL:																\$4.07	\$0.00			
														ABSTRACT TOTAL:	\$26.07	\$0.00				
0002761730-2015-2015-0000	0002761730-2015-2015-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2015.	(\$3,700)	7036	SMORROW	1730 OLD SPARTANBURG RD								COUNTY	TAX	\$19.00	\$0.00	\$19.00	\$0.00	
															LATE LIST FEE	\$1.90	\$0.00	\$1.90	\$0.00	
														TOTAL:						
							BLUE RIDGE FIRE	TAX	\$4.44	\$0.00	\$4.44	\$0.00								
								LATE LIST FEE	\$0.44	\$0.00	\$0.44	\$0.00								
							TOTAL:										\$4.88	\$0.00		
																	ABSTRACT TOTAL:	\$25.78	\$0.00	
							0002761730-2016-2016-0000	0002761730-2016-2016-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2016.	(\$3,515)	7037	SMORROW	1730 OLD SPARTANBURG RD	COUNTY	TAX	\$19.86	\$0.00	\$19.86	\$0.00	
															LATE LIST FEE	\$1.99	\$0.00	\$1.99	\$0.00	
														TOTAL:						
BLUE RIDGE FIRE	TAX	\$4.22	\$0.00	\$4.22	\$0.00															
	LATE LIST FEE	\$0.42	\$0.00	\$0.42	\$0.00															
TOTAL:																\$4.64	\$0.00			
														ABSTRACT TOTAL:	\$26.49	\$0.00				

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
	0002761730-2017-2017-0000	WATERCRAFT SOLD 10/4/2011. ABSTRACT VOIDED FOR 2017.	(\$3,110)	7038	SMORROW	1730 OLD SPARTANBURG RD	COUNTY	TAX	\$17.57	\$0.00	\$17.57	\$0.00	
								LATE LIST FEE	\$1.76	\$0.00	\$1.76	\$0.00	
								TOTAL:			\$19.33	\$0.00	
							BLUE RIDGE FIRE	TAX	\$3.73	\$0.00	\$3.73	\$0.00	
								LATE LIST FEE	\$0.37	\$0.00	\$0.37	\$0.00	
								TOTAL:			\$4.10	\$0.00	
											ABSTRACT TOTAL:	\$23.43	\$0.00
	OWNER TOTAL:		(\$22,420)									\$155.34	\$0.00
HENDERSONVILLE CITY OF	0000279105-2018-2018-0000	OWNER OF RECORD AS OF JANUARY 1, 2018 WAS CITY OF HENDERSONVILLE. FULL RELEASE ON FILE FOR TAX YEAR 2018.	(\$154,100)	7044	DHILL	131 POPLAR LOOP DR FLAT ROCK NC 28731	COUNTY	TAX	\$870.67	\$870.67	\$870.67	\$870.67	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$870.67	\$870.67	
											ABSTRACT TOTAL:	\$870.67	\$870.67
	0000279105-2019-2019-0000	OWNER OF RECORD AS OF JANUARY 1, 2019 WAS CITY OF HENDERSONVILLE. FULL RELEASE ON FILE FOR TAX YEAR 2019.	(\$154,100)	7012	WHALL	131 POPLAR LOOP DR FLAT ROCK NC 28731	COUNTY	TAX	\$864.50	\$0.00	\$864.50	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$864.50	\$0.00	
											ABSTRACT TOTAL:	\$864.50	\$0.00
	OWNER TOTAL:		(\$308,200)									\$1,735.17	\$870.67
HENNS PLANT FARM LLC,	0003097412-2019-2019-0000	UTILITY TRAILER DOUBLE BILLED AS 3097412 AND 195430. ABSTRACT 3097412 VOIDED.	(\$2,370)	6994	HSALTER	370 LINDSEY LOOP RD FLETCHER NC 28732	COUNTY	TAX	\$13.30	\$13.30	\$13.30	\$13.30	
								LATE LIST FEE	\$1.33	\$1.33	\$1.33	\$1.33	
								TOTAL:			\$14.63	\$14.63	
							FLETCHER FIRE	TAX	\$2.73	\$2.73	\$2.73	\$2.73	
								LATE LIST FEE	\$0.27	\$0.27	\$0.27	\$0.27	
								TOTAL:			\$3.00	\$3.00	
											ABSTRACT TOTAL:	\$17.63	\$17.63
	OWNER TOTAL:		(\$2,370)									\$17.63	\$17.63
HOUCK, KENNETH L	0000735983-2019-2019-0000	TRAILER WAS NEVER OWNED BY THIS TAXPAYER.	(\$500)	7029	DTUCKER	1533 HAYWOOD RD HENDERSONVILLE NC 28791	COUNTY	TAX	\$2.81	\$0.00	\$2.81	\$0.00	
								LATE LIST FEE	\$0.28	\$0.00	\$0.28	\$0.00	
								TOTAL:			\$3.09	\$0.00	
											ABSTRACT TOTAL:	\$3.09	\$0.00
	OWNER TOTAL:		(\$500)									\$3.09	\$0.00
HUDSON PROPERTY SOLUTIONS INC	0002992769-2019-2019-0000	BUSINESS PERSONAL PROPERTY ABSTRACT CORRECTED DUE TO CLERICAL ERROR.	(\$14,525)	7010	HSALTER	378 FENWAY CIR EAST FLAT ROCK NC 28726	COUNTY	TAX	\$956.05	\$956.05	\$81.49	\$81.49	
								LATE LIST FEE	\$95.61	\$95.61	\$8.15	\$8.15	
								TOTAL:			\$89.64	\$89.64	
							BLUE RIDGE FIRE	TAX	\$221.54	\$221.54	\$18.88	\$18.88	
								LATE LIST FEE	\$22.15	\$22.15	\$1.89	\$1.89	
								TOTAL:			\$20.77	\$20.77	
											ABSTRACT TOTAL:	\$110.41	\$110.41
	OWNER TOTAL:		(\$14,525)									\$110.41	\$110.41

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
JJ'S CUSTOM GARBAGE SERVICE, INC.	0003097905-2019-2014-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2014.	(\$21,420)	7025	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$110.01	\$0.00	\$110.01	\$0.00
								LATE LIST FEE	\$66.01	\$0.00	\$66.01	\$0.00
								TOTAL:			\$176.02	\$0.00
			ABSTRACT TOTAL:								\$176.02	\$0.00
	0003097905-2019-2015-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2015.	(\$21,420)	7024	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$110.01	\$0.00	\$110.01	\$0.00
								LATE LIST FEE	\$55.01	\$0.00	\$55.01	\$0.00
								TOTAL:			\$165.02	\$0.00
			ABSTRACT TOTAL:								\$165.02	\$0.00
	0003097905-2019-2016-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2016.	(\$21,420)	7023	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$121.02	\$0.00	\$121.02	\$0.00
								LATE LIST FEE	\$48.41	\$0.00	\$48.41	\$0.00
								TOTAL:			\$169.43	\$0.00
			ABSTRACT TOTAL:								\$169.43	\$0.00
	0003097905-2019-2017-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2017.	(\$21,420)	7022	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$121.02	\$0.00	\$121.02	\$0.00
								LATE LIST FEE	\$36.31	\$0.00	\$36.31	\$0.00
								TOTAL:			\$157.33	\$0.00
			ABSTRACT TOTAL:								\$157.33	\$0.00
	0003097905-2019-2018-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2018.	(\$21,420)	7021	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$121.02	\$0.00	\$121.02	\$0.00
								LATE LIST FEE	\$24.20	\$0.00	\$24.20	\$0.00
								TOTAL:			\$145.22	\$0.00
			ABSTRACT TOTAL:								\$145.22	\$0.00
	0003097905-2019-2019-0000	BUSINESS PERSONAL PROPERTY DOUBLE BILLED AS 3097905 AND 3080124. ABSTRACT 3097905 VOIDED FOR 2019.	(\$21,420)	7020	KDECKARD	51 CLEMENT DR MILLS RIVER NC 28759	COUNTY	TAX	\$120.17	\$0.00	\$120.17	\$0.00
LATE LIST FEE								\$12.02	\$0.00	\$12.02	\$0.00	
TOTAL:										\$132.19	\$0.00	
		ABSTRACT TOTAL:								\$132.19	\$0.00	
		OWNER TOTAL:									\$945.21	\$0.00
JONES, DANIEL STEPHEN	0003093657-2018-2018-0000	MANUFACTURED HOME IS REAL PROPERTY ON PARCEL 9958476 AND NOT PERSONAL PROPERTY. 2018 PERSONAL PROPERTY ABSTRACT VOIDED.	(\$54,000)	7040	KHENSLEY	2426 BOBS CREEK RD ZIRCONIA NC 28790	COUNTY	TAX	\$305.10	\$0.00	\$305.10	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$305.10	\$0.00
								GREEN RIVER FIRE	\$43.20	\$0.00	\$43.20	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:								\$43.20	\$0.00
			ABSTRACT TOTAL:								\$348.30	\$0.00
	0003093657-2019-2019-0000	MANUFACTURED HOME IS REAL PROPERTY ON PARCEL 9958476 AND NOT PERSONAL PROPERTY. 2019 PERSONAL PROPERTY ABSTRACT VOIDED.	(\$54,000)	7041	KHENSLEY	2426 BOBS CREEK RD ZIRCONIA NC 28790	COUNTY	TAX	\$302.94	\$0.00	\$302.94	\$0.00
								LATE LIST FEE	\$30.29	\$0.00	\$30.29	\$0.00
								TOTAL:			\$333.23	\$0.00
								GREEN RIVER FIRE	\$48.60	\$0.00	\$48.60	\$0.00
LATE LIST FEE								\$4.86	\$0.00	\$4.86	\$0.00	
		TOTAL:								\$53.46	\$0.00	
		ABSTRACT TOTAL:								\$386.69	\$0.00	
		OWNER TOTAL:									\$734.99	\$0.00

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OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
JUSTICE, MARK ELLIOT	0003096571-2019-2019-0000	WATERCRAFT PERMANENTLY LOCATED IN POLK COUNTY.	(\$8,532)	7011	SMORROW	200 N GROVE ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$47.86	\$0.00	\$47.86	\$0.00
								LATE LIST FEE	\$4.79	\$0.00	\$4.79	\$0.00
								TOTAL:			\$52.65	\$0.00
								ABSTRACT TOTAL:			\$52.65	\$0.00
OWNER TOTAL:			(\$8,532)								\$52.65	\$0.00
KESSARIS, JAMES G DDS PA	0000479459-2019-2019-0000	BUSINESS SOLD 5/24/18.	(\$34,118)	7032	KDECKARD	1714 OLD VILLAGE RD HENDERSONVILLE NC 28791	COUNTY	TAX	\$191.40	\$191.40	\$191.40	\$191.40
								LATE LIST FEE	\$19.14	\$19.14	\$19.14	\$19.14
								TOTAL:			\$210.54	\$210.54
								ABSTRACT TOTAL:			\$210.54	\$210.54
OWNER TOTAL:			(\$34,118)								\$210.54	\$210.54
MOORE HOME SERVICES CORP.	0003097812-2019-2014-0000	DISCOVERY VOIDED FOR 2014. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	7002	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$65.95	\$0.00	\$65.95	\$0.00
								LATE LIST FEE	\$39.57	\$0.00	\$39.57	\$0.00
								TOTAL:			\$105.52	\$0.00
								JURSD17	TAX	\$15.41	\$0.00	\$15.41
	LATE LIST FEE	\$9.24	\$0.00	\$9.24	\$0.00							
	TOTAL:			\$24.65	\$0.00							
	ABSTRACT TOTAL:			\$130.17	\$0.00							
	0003097812-2019-2015-0000	DISCOVERY VOIDED FOR 2015. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	7001	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$65.95	\$0.00	\$65.95	\$0.00
								LATE LIST FEE	\$32.97	\$0.00	\$32.97	\$0.00
								TOTAL:			\$98.92	\$0.00
								JURSD17	TAX	\$15.41	\$0.00	\$15.41
	LATE LIST FEE	\$7.70	\$0.00	\$7.70	\$0.00							
TOTAL:			\$23.11	\$0.00								
ABSTRACT TOTAL:			\$122.03	\$0.00								
0003097812-2019-2016-0000	DISCOVERY VOIDED FOR 2016. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	7000	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.55	\$0.00	\$72.55	\$0.00	
							LATE LIST FEE	\$29.02	\$0.00	\$29.02	\$0.00	
							TOTAL:			\$101.57	\$0.00	
							JURSD17	TAX	\$15.41	\$0.00	\$15.41	\$0.00
LATE LIST FEE	\$6.16	\$0.00	\$6.16	\$0.00								
TOTAL:			\$21.57	\$0.00								
ABSTRACT TOTAL:			\$123.14	\$0.00								
0003097812-2019-2017-0000	DISCOVERY VOIDED FOR 2017. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	6999	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.55	\$0.00	\$72.55	\$0.00	
							LATE LIST FEE	\$21.76	\$0.00	\$21.76	\$0.00	
							TOTAL:			\$94.31	\$0.00	
							JURSD17	TAX	\$15.41	\$0.00	\$15.41	\$0.00
LATE LIST FEE	\$4.62	\$0.00	\$4.62	\$0.00								
TOTAL:			\$20.03	\$0.00								
ABSTRACT TOTAL:			\$114.34	\$0.00								
0003097812-2019-2018-0000	DISCOVERY VOIDED FOR 2018. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	6998	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.55	\$0.00	\$72.55	\$0.00	
							LATE LIST FEE	\$14.51	\$0.00	\$14.51	\$0.00	
							TOTAL:			\$87.06	\$0.00	
							JURSD17	TAX	\$15.41	\$0.00	\$15.41	\$0.00
LATE LIST FEE	\$3.08	\$0.00	\$3.08	\$0.00								
TOTAL:			\$18.49	\$0.00								
ABSTRACT TOTAL:			\$105.55	\$0.00								

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND		
PACK, HEATHER HENDERSON	0003097812-2019-2019-0000	DISCOVERY VOIDED FOR 2019. TAXPAYER NEVER RECEIVED THE DISCOVERY LETTER AND BILLS THAT WERE MAILED, THEREFORE DID NOT HAVE THE PROPER TIME TO APPEAL.	(\$12,840)	6997	KDECKARD	655 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.03	\$0.00	\$72.03	\$0.00		
								LATE LIST FEE	\$7.20	\$0.00	\$7.20	\$0.00		
								TOTAL:			\$79.23	\$0.00		
								JURSD17	TAX	\$21.83	\$0.00	\$21.83	\$0.00	
								LATE LIST FEE	\$2.18	\$0.00	\$2.18	\$0.00		
	TOTAL:			\$24.01	\$0.00									
											ABSTRACT TOTAL:	\$103.24	\$0.00	
		OWNER TOTAL:		(\$77,040)									\$698.47	\$0.00
	PRAYTOR, MATTHEW SHERMAN	0003081135-2019-2019-0000	WATERCRAFT SOLD IN 2017.	(\$1,229)	7030	DTUCKER	10 BOWMAN RIDGE RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$6.89	\$0.00	\$6.89	\$0.00	
									LATE LIST FEE	\$0.69	\$0.00	\$0.69	\$0.00	
TOTAL:											\$7.58	\$0.00		
ETOWAH-HORSESHOE FIRE									TAX	\$1.41	\$0.00	\$1.41	\$0.00	
LATE LIST FEE									\$0.14	\$0.00	\$0.14	\$0.00		
TOTAL:				\$1.55	\$0.00									
												ABSTRACT TOTAL:	\$9.13	\$0.00
		OWNER TOTAL:		(\$1,229)									\$9.13	\$0.00
PRAYTOR, MATTHEW SHERMAN		0002917012-2018-2018-0000	WATERCRAFT SOLD IN 2017. ABSTRACT VOIDED FOR 2018.	(\$931)	7018	DTUCKER	28 BAKER RD ARDEN NC 28704	COUNTY	TAX	\$5.26	\$0.00	\$5.26	\$0.00	
									LATE LIST FEE	\$0.53	\$0.00	\$0.53	\$0.00	
	TOTAL:										\$5.79	\$0.00		
	MILLS RIVER FIRE								TAX	\$0.84	\$0.00	\$0.84	\$0.00	
	LATE LIST FEE								\$0.08	\$0.00	\$0.08	\$0.00		
	TOTAL:			\$0.92	\$0.00									
												ABSTRACT TOTAL:	\$6.71	\$0.00
		OWNER TOTAL:		(\$1,229)									\$9.13	\$0.00
	PRAYTOR, MATTHEW SHERMAN	0002917012-2019-2019-0000	WATERCRAFT SOLD IN 2017. ABSTRACT VOIDED FOR 2019.	(\$1,503)	7019	DTUCKER	28 BAKER RD ARDEN NC 28704	COUNTY	TAX	\$8.43	\$0.00	\$8.43	\$0.00	
									LATE LIST FEE	\$0.84	\$0.00	\$0.84	\$0.00	
TOTAL:											\$9.27	\$0.00		
MILLS RIVER FIRE									TAX	\$1.65	\$0.00	\$1.65	\$0.00	
LATE LIST FEE									\$0.17	\$0.00	\$0.17	\$0.00		
TOTAL:				\$1.82	\$0.00									
												ABSTRACT TOTAL:	\$11.09	\$0.00
		OWNER TOTAL:		(\$2,434)									\$17.80	\$0.00
RANKE, KEVIN		0003093321-2019-2019-0000	WATERCRAFT DOUBLE BILLED AS ABSTRACT 3093321 AND 3092812. ABSTRACT 3093321 VOIDED.	(\$380)	6996	DTUCKER	186 S HIGHLANDER DR HENDERSONVILLE NC 28792	COUNTY	TAX		\$0.00	\$2.13	\$0.00	
									LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL:										\$2.13	\$0.00		
	MOUNTAIN HOME FIRE								TAX		\$0.00	\$0.46	\$0.00	
	LATE LIST FEE								\$0.00	\$0.00	\$0.00	\$0.00		
	TOTAL:										\$0.46	\$0.00		
											ABSTRACT TOTAL:	\$2.59	\$0.00	
	OWNER TOTAL:		(\$380)									\$2.59	\$0.00	

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND								
SPLAWN, AUBREY B	0000690850-2019-2019-0000	PERSONAL PROPERTY MANUFACTURED HOME WAS SCLD 8/27/18 AND IS NOW REAL PROPERTY ON PARCEL 115776.	(\$11,600)	6995	RJONES	285 PINEY RIDGE DR HENDERSONVILLE NC 28791	COUNTY	TAX	\$65.08	\$0.00	\$65.08	\$0.00								
								LATE LIST FEE	\$6.51	\$0.00	\$6.51	\$0.00								
								TOTAL:			\$71.59	\$0.00								
							MOUNTAIN HOME FIRE	TAX	\$13.92	\$0.00	\$13.92	\$0.00								
								LATE LIST FEE	\$1.39	\$0.00	\$1.39	\$0.00								
								TOTAL:			\$15.31	\$0.00								
								ABSTRACT TOTAL:			\$86.90	\$0.00								
OWNER TOTAL:			(\$11,600)								\$86.90	\$0.00								
STEPHENS, CHARLES G	0002431316-2019-2019-0000	WATERCRAFT SOLD IN 2018.	(\$3,368)	7026	SMORROW	140 CINNAMON WAY FLAT ROCK NC 28731	COUNTY	TAX	\$18.89	\$0.00	\$18.89	\$0.00								
								LATE LIST FEE	\$1.89	\$0.00	\$1.89	\$0.00								
								TOTAL:			\$20.78	\$0.00								
							BLUE RIDGE FIRE	TAX	\$4.38	\$0.00	\$4.38	\$0.00								
								LATE LIST FEE	\$0.44	\$0.00	\$0.44	\$0.00								
								TOTAL:			\$4.82	\$0.00								
								ABSTRACT TOTAL:			\$25.60	\$0.00								
OWNER TOTAL:			(\$3,368)								\$25.60	\$0.00								
SUTTON, DANIEL L	0002983876-2019-2019-0000	WATERCRAFT SOLD IN 2018.	(\$945)	7027	SMORROW	685 CARDINAL RD MILLS RIVER NC 28759	COUNTY	TAX	\$12.99	\$0.00	\$5.30	\$0.00								
								LATE LIST FEE	\$1.30	\$0.00	\$0.53	\$0.00								
								TOTAL:			\$5.83	\$0.00								
							ABSTRACT TOTAL:			\$5.83	\$0.00									
								OWNER TOTAL:			(\$945)							\$5.83	\$0.00	
								WENTZEL, SEALON ROMANE JR	0003065840-2018-2018-0000	TRAILER PERMANENTLY LOCATED IN WASHINGTON. ABSTRACT VOIDED FOR 2018.	(\$1,638)	7016	DTUCKER	53 MILL CREST DR MILLS RIVER NC 28759	COUNTY	TAX	\$9.25	\$0.00	\$9.25	\$0.00
																LATE LIST FEE	\$0.93	\$0.00	\$0.93	\$0.00
TOTAL:			\$10.18	\$0.00																
ABSTRACT TOTAL:			\$10.18	\$0.00																
	0003065840-2019-2019-0000	TRAILER PERMANENTLY LOCATED IN WASHINGTON. ABSTRACT VOIDED FOR 2019.	(\$1,566)	7017	DTUCKER	53 MILL CREST DR MILLS RIVER NC 28759	COUNTY		TAX	\$8.79	\$0.00	\$8.79	\$0.00							
									LATE LIST FEE	\$0.88	\$0.00	\$0.88	\$0.00							
									TOTAL:			\$9.67	\$0.00							
ABSTRACT TOTAL:			\$9.67	\$0.00																
OWNER TOTAL:			(\$3,204)								\$19.85	\$0.00								
WHITMIRE HEIR(S), DEBORAH	0000249721-2017-2017-0000	MANUFACTURED HOME DOUBLE BILLED AS ABSTRACT 249721 AND 249722. ABSTRACT 249721 VOIDED FOR 2017.	(\$1,700)	7013	RJONES	69 QUIET PINE LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$9.61	\$0.00	\$9.61	\$0.00								
								LATE LIST FEE	\$0.96	\$0.00	\$0.96	\$0.00								
								TOTAL:			\$10.57	\$0.00								
							DANA FIRE	TAX	\$2.21	\$0.00	\$2.21	\$0.00								
								LATE LIST FEE	\$0.22	\$0.00	\$0.22	\$0.00								
	TOTAL:			\$2.43	\$0.00															
	ABSTRACT TOTAL:											\$13.00	\$0.00							
	0000249721-2018-2018-0000	MANUFACTURED HOME DOUBLE BILLED AS ABSTRACT 249721 AND 249722. ABSTRACT 249721 VOIDED FOR 2018.	(\$1,700)	7014	RJONES	69 QUIET PINE LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$9.61	\$0.00	\$9.61	\$0.00								
								LATE LIST FEE	\$0.96	\$0.00	\$0.96	\$0.00								
								TOTAL:			\$10.57	\$0.00								
							DANA FIRE	TAX	\$2.21	\$0.00	\$2.21	\$0.00								
LATE LIST FEE								\$0.22	\$0.00	\$0.22	\$0.00									
TOTAL:										\$2.43	\$0.00									
ABSTRACT TOTAL:											\$13.00	\$0.00								

NCPTS Pending Release/Refund Report. Thursday, February 20, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
	0000249721-2019-2019-0000	MANUFACTURED HOME DOUBLE BILLED AS ABSTRACT 249721 AND 249722. ABSTRACT 249721 VOIDED FOR 2019.	(\$1,700)	7015	RJONES	69 QUIET PINE LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$9.54	\$0.00	\$9.54	\$0.00	
								LATE LIST FEE	\$0.95	\$0.00	\$0.95	\$0.00	
								TOTAL:			\$10.49	\$0.00	
							DANA FIRE	TAX	\$2.38	\$0.00	\$2.38	\$0.00	
								LATE LIST FEE	\$0.24	\$0.00	\$0.24	\$0.00	
								TOTAL:			\$2.62	\$0.00	
											ABSTRACT TOTAL:	\$13.11	\$0.00
	OWNER TOTAL:		(\$5,100)									\$39.11	\$0.00
GRAND TOTALS:			(\$3,474,933)									\$20,874.24	\$1,209.25

*Adjustments submitted for approval on or before

The following property was sold by Kania Law Firm on behalf of Henderson County and The Town of Fletcher at a tax foreclosure sale where the proceeds received from the sale were not sufficient to cover the unpaid taxes. The tax office is requesting a release of the following bills pursuant to GS 105-375(i) "The purchaser at the execution sale shall acquire title to the property in fee simple free and clear of all claims, rights, interests, and liens except the liens of other taxes or special assessments not paid from the purchase price and not included in the judgment."

Parcel Number	Year	Amount Released
9971322	2014	\$262.91
9971322	2015	\$256.66
9971322	2016	\$311.85
	Total	\$831.42



THE KANIA LAW FIRM

A PROFESSIONAL ASSOCIATION

600-A CENTRE PARK DRIVE
ASHEVILLE, NORTH CAROLINA 28805
PHONE: 828.252.8010
FACSIMILE: 828.252.8760

RICHARD J. KANIA ¹
JAY A. KANIA ^{1, 2}
E. LAUREN WATSON-HUBBARD ¹
JOHN ALDRIDGE IV ¹

¹ LICENSED IN NORTH CAROLINA
² LICENSED IN TEXAS

January 17, 2020

Darlene Burgess
Henderson County Tax Office
200 N Grove St Ste 66
Hendersonville, NC 28792

Re: McKnight Holdings LLC - 9971322 - Lot #7 Earl D. Thorpe Division - #12068 ; Parcel #: 9971322, Payoff in full

Dear Darlene:

The tax foreclosure action against the above referenced property has been completed.

Enclosed please find a check in the amount of \$894.14 representing the proceeds from the sale of the above-referenced parcel.

Taxes payable to you and Town of Fletcher from this sale were calculated as follows:

Total net proceeds available from sale after payment of expenses:	\$2,426.10
Amount paid to Town of Fletcher (65%)	\$1,576.96
Amount paid to Henderson County (35%)	\$ 849.14


The above percentages are based on the proportion of outstanding taxes owed between you and Town of Fletcher, as required by N.C.G.S. §105-374(q)(2).

Although the enclosed check is insufficient to pay off all of the tax arrearages that existed at the time of the foreclosure sale, there were no additional remaining funds available from the sale, after payment of costs and expenses in accordance with N.C.G.S. §105-374(q).

Any remaining unpaid taxes for years prior to 2017 can no longer be collected through the Machinery Act, as they can no longer be collected through foreclosure, or through remedies against personal property, per N.C.G.S. §105-366(b). However, you may still use the set-off debt collection procedure under Chapter 105A of the General Statutes against the former taxpayer. Taxes accruing for the year 2017 forward may be continue to be collected through the Machinery Act.

We appreciate your allowing us to handle this matter on your behalf; please let me know if we can be of further help.

Very truly yours,


Richard J. Kania
Attorney

RJK/anm