

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: February 6, 2023
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	\$ 16,707.71
Total Refunds as a Result of the Above Releases	\$ 603.26

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. Tuesday, January 24, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ANSLEY, MERRILL SCOTT	0003103559-2022-2022-0000	VOID 2020 COWIA FROM ABSTRACT PER STAKS; TAXPAYER TRADED IN THE 2020 COWIA FOR THE 2021 C&W; TAXPAYER COMPLETED A REQUEST FOR RELEASE/REFUND	(\$2,876)	8448	SMORROW	1063 MILLS RIVER WAY HORSE SHOE NC 28742	COUNTY	TAX	\$26.79	\$26.79	\$16.13	\$16.13
								LATE LIST FEE	\$1.07	\$1.07	\$0.00	\$0.00
								TOTAL:	\$5.25	\$5.25	\$16.13	\$16.13
								LATE LIST FEE	\$0.21	\$0.21	\$0.00	\$0.00
								TOTAL:	\$0.21	\$0.21	\$3.16	\$3.16
ABSTRACT TOTAL:									\$19.29	\$19.29	\$0.00	\$0.00
BRAY, LEE ANN	0002450132-2022-2022-0000	VOID ABSTRACT FOR 2022 DUE TO MOBILE HOME LISTED AS REAL PROPERTY ON ABSTRACT 2871822	(\$25,449)	8432	SMORROW	479 FORTESCUE RD ZIRCONIA NC 28790	COUNTY	TAX	\$142.77	\$142.77	\$142.77	\$142.77
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:	\$25.45	\$25.45	\$142.77	\$142.77
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:	\$0.00	\$0.00	\$25.45	\$25.45
ABSTRACT TOTAL:									\$168.22	\$168.22	\$0.00	\$0.00
BRUCE D. CAPPS CONSTRUCTION CO.	0003095517-2022-2022-0000	BUSINESS CLOSED ON 12/31/2021, AND REPORTED THIS INFORMATION TO THE ASSESSOR'S OFFICE IN A TIMELY MANNER. PROPERTY WAS ASSESSED ERRONEOUSLY DUE TO CLERICAL ERROR. ADJUSTMENT SUBMITTED TO VOID THE 2022 BUSINESS PERSONAL PROPERTY TAX BILL FOR TAX YEAR 2022.	(\$34,971)	8443	LSTACK	81 TERRY'S CREEK RD ZIRCONIA NC 28790	COUNTY	TAX	\$196.19	\$196.19	\$196.19	\$196.19
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:	\$34.97	\$34.97	\$196.19	\$196.19
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:	\$0.00	\$0.00	\$34.97	\$34.97
ABSTRACT TOTAL:									\$231.16	\$231.16	\$0.00	\$0.00
CASE, RANDALL ALEXANDER	0002807011-2022-2022-0000	VOID WATERCRAFTS DUE TO TAXPAYER INFORMING OUR OFFICE OF THE SALE OF WATERCRAFTS; VERIFICATION THROUGH NC WILDLIFE: 1992 MONARK LISTED AS SOLD PER NC WILDLIFE AS OF 11/03/21; 1995 SHEW LISTED TO A NEW OWNER PER NC WILDLIFE AS OF 06/28/21; TAXPAYER FILED REQUEST FOR RELEASE/REFUND FOR THE 2022 TAX YEAR	(\$34,971)	8435	SMORROW	71 OLD CASE RD FLETCHER NC 28732	COUNTY	TAX	\$16.46	\$16.46	\$13.14	\$13.14
								LATE LIST FEE	\$1.65	\$1.65	\$1.31	\$1.31
								TOTAL:	\$1.65	\$1.65	\$14.45	\$14.45
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:	\$0.00	\$0.00	\$1.69	\$1.69
ABSTRACT TOTAL:									\$231.16	\$231.16	\$0.00	\$0.00

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NCPTS Pending Release/Refund Report. Tuesday, January 24, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CASE, SONYA R	0002445923-2022-2022-0000	VOID \$10,000 IN CONSTRUCTION IN PROGRESS DUE TO AN ERRORONEOUS CLERICAL ERROR	(\$10,000)	8433	SMORROW	101 SUNSET HILL DR ETOWAH NC 28729	COUNTY	TAX	\$90.46	\$28.76	\$56.10	\$0.00
								LATE LIST FEE	\$9.05	\$9.05	\$5.61	\$5.61
								TOTAL:	\$18.54	\$5.89	\$11.50	\$0.00
								TAX	\$1.85	\$1.85	\$1.15	\$1.15
OWNER TOTAL:												
			(\$10,000)		SMORROW	703 BELL MOUNTAIN RD ZIRCONIA NC 28790	COUNTY	TAX	\$23.30	\$13.66	\$7.32	\$0.00
								TOTAL:			\$74.36	\$6.76
								ABSTRACT				\$0.00
								TOTAL:			\$7.32	\$0.00
DOTSON, ROBERT WAYNE JR	0003100066-2022-2022-0000	VOID 1997 GODFREY SWEETWATER 2019 FOR TAX YEAR 2022 DUE TO TAXPAYER SELLING WATERCRAFT ON OR ABOUT 04/2021. CONFIRMATION OF TRANSFER OF OWNERSHIP; TAXPAYER COMPLETED A REQUEST FOR RELEASE/REFUND	(\$1,304)	8434	SMORROW	703 BELL MOUNTAIN RD ZIRCONIA NC 28790	COUNTY	LATE LIST FEE	\$2.33	\$2.33	\$0.73	\$0.73
								TOTAL:	\$4.15	\$2.43	\$1.30	\$0.00
								TAX	\$0.42	\$0.42	\$0.13	\$0.13
								TOTAL:			\$1.43	\$0.13
OWNER TOTAL:												
			(\$1,304)		YGONZALEZ	36 PERSEVERANCE PATHWAY HENDERSONVILLE NC 28739	COUNTY	TAX	\$336.57	\$336.57	\$9.48	\$0.86
								LATE LIST FEE	\$33.66	\$33.66	\$5.61	\$5.61
								TOTAL:			\$61.71	\$61.71
								ABSTRACT				\$0.00
								TOTAL:			\$9.48	\$0.86
HOOPER, JANET	0000096249-2022-2022-0000	MH SOLD ON 06/15/2021 IS NO LONGER REAL PROPERTY.	(\$10,000)	8437	TCANNON	185 HANNAHS DR FLETCHER NC 28732	COUNTY	TAX	\$256.38	\$102.66	\$153.71	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$153.71	\$0.00
								TAX	\$49.76	\$49.76	\$0.00	\$0.00
OWNER TOTAL:												
			(\$10,000)		YGONZALEZ	123 PRESSLEY HILL RD FLETCHER NC 28732	COUNTY	TAX	\$49.76	\$0.00	\$49.76	\$0.00
								LATE LIST FEE	\$4.98	\$0.00	\$4.98	\$0.00
								TOTAL:			\$54.74	\$0.00
								ABSTRACT				\$0.00
								TOTAL:			\$54.74	\$0.00
								ABSTRACT				\$0.00
								TOTAL:			\$54.74	\$0.00
J & M HEATING & COOLING INC	0000573485-2022-2022-0000	CALLED PHONE NUMBER SHOWING ON GOOGLE FROM ADDRESS WHERE BUSINESS WAS LOCATED, GENTLEMAN ANSWER PHONE SAID HE HAD BOUGHT BUSINESS FROM MR JACKSON ON NOVEMBER OR DECEMBER OF 2021, BUT HE HAD CHANGE BUSINESS NAME AND ADDRESS. PER MY CONVERSATION AND VERIFYING THAT BUSINESS DID CLOSED ON 2021 WENT AN VOIDED ABSTRACT FOR 2022.	(\$8,870)	8445	YGONZALEZ	123 PRESSLEY HILL RD FLETCHER NC 28732	COUNTY	TAX	\$49.76	\$0.00	\$49.76	\$0.00
								LATE LIST FEE	\$4.98	\$0.00	\$4.98	\$0.00
								TOTAL:			\$54.74	\$0.00
								TAX	\$49.76	\$0.00	\$49.76	\$0.00
OWNER TOTAL:												
			(\$8,870)		YGONZALEZ	123 PRESSLEY HILL RD FLETCHER NC 28732	COUNTY	TAX	\$49.76	\$0.00	\$49.76	\$0.00
								LATE LIST FEE	\$4.98	\$0.00	\$4.98	\$0.00
								TOTAL:			\$54.74	\$0.00
								ABSTRACT				\$0.00
								TOTAL:			\$54.74	\$0.00
								ABSTRACT				\$0.00
								TOTAL:			\$54.74	\$0.00

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JARRETT, DOUGLAS EDWARD	0003096831-2022-2022-0000	DUE TO CLERICAL ERROR, PROPERTY WAS ASSESSED ERRONEOUSLY. PROPERTY WAS NOT OWNED BY TAXPAYER AS OF THE JANUARY 1ST, 2022 ASSESSMENT DATE. REQUEST FOR ADJUSTMENT SUBMITTED TO VOID THE TAX BILL FOR 2022.	(\$4,630)	8431	LSTACK	72 FORGE MOUNTAIN RD MILLS RIVER NC 28759	COUNTY	TAX	\$25.97	\$0.00	\$25.97	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$25.97	\$0.00
								ABSTRACT TOTAL:			\$25.97	\$0.00
JONES, AUSTIN BLAKE	0003100241-2022-2022-0000	VOID ABSTRACT; PERSONAL PROPERTY LISTED/BILLED IN RUTHERFORD COUNTY	(\$4,630)	8451	SMORROW	529 HYDER ALLEN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$13.48	\$0.00	\$13.48	\$0.00
								TOTAL:			\$13.48	\$0.00
								ABSTRACT TOTAL:			\$13.48	\$0.00
LAWING, MICHAEL DEAN	0003004911-2022-2022-0000	CREATE ADJUSTMENT FOR 2011 HOME TL DUE TO OWNERSHIP CHANGE IN 2018 PER STARS; CURRENT TAXPAYER DOES NOT OWN TL	(\$2,402)	8442	SMORROW	10 HEMLOCK RD HORSE SHOE NC 28742	COUNTY	TAX	\$6.76	\$6.76	\$18.53	\$0.00
								LATE LIST FEE	\$1.35	\$0.00	\$1.35	\$0.00
								TOTAL:			\$14.83	\$0.00
								ABSTRACT TOTAL:			\$14.83	\$0.00
								TAX	\$3.36	\$0.00	\$3.36	\$0.00
								LATE LIST FEE	\$0.34	\$0.00	\$0.34	\$0.00
								TOTAL:			\$3.70	\$0.00
								ABSTRACT TOTAL:			\$3.70	\$0.00
LONDON, JEFFREY SCOTT	0002917355-2022-2022-0000	VOID 1990 PROCRRAFT WATERCRAFT PER NC WILDLIFE	(\$993)	8446	SMORROW	3171 SUMMER RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$10.55	\$0.00	\$7.75	\$0.00
								LATE LIST FEE	\$1.06	\$0.00	\$0.77	\$0.00
								TOTAL:			\$8.52	\$0.00
								EDNEYVILLE FIRE	\$2.16	\$0.00	\$1.59	\$0.00
								LATE LIST FEE	\$0.22	\$0.00	\$0.16	\$0.00
								TOTAL:			\$1.75	\$0.00
								ABSTRACT TOTAL:			\$10.27	\$0.00
MOSS, ELLEN LIVING TRUST	00003057621-2022-2022-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING LISTED AS REAL PROPERTY ON PARCEL NO 9935549	(\$1,381)	8429	SMORROW	2543 ST PAULS RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$173.30	\$0.00	\$173.30	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$173.30	\$0.00
								EDNEYVILLE FIRE	\$35.53	\$0.00	\$35.53	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$35.53	\$0.00
								ABSTRACT TOTAL:			\$208.83	\$0.00
NICHOLS, MATTHEW	0000187019-2022-2022-0000	VOID ABSTRACT; MOBILE HOME DEMOLISHED FOR TAX YEAR 2022 PER PICTOMETRY	(\$30,892)	8441	SMORROW	11 LEAFY GLEN DR FLAT ROCK NC 28731	COUNTY	TAX	\$27.38	\$0.00	\$27.38	\$0.00
								LATE LIST FEE	\$2.74	\$0.00	\$2.74	\$0.00
								TOTAL:			\$30.12	\$0.00
								BLUE RIDGE FIRE	\$6.35	\$0.00	\$6.35	\$0.00
								LATE LIST FEE	\$0.63	\$0.00	\$0.63	\$0.00
								TOTAL:			\$6.98	\$0.00
								ABSTRACT TOTAL:			\$37.10	\$0.00
								ABSTRACT TOTAL:			\$37.10	\$0.00

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PACCAR FINANCIAL CORP	0003107343-2022-2022-0000	PERSONAL PROPERTY IS LISTED AND TAXED BY A PUBLIC SERVICE COMPANY. (JUSTUS TRUCK LINES)	(\$1,553,309)	8452	MHANEY	2507 SUGARLOAF RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$8,714.06	\$0.00	\$8,714.06	\$0.00
								LATE LIST FEE	\$871.41	\$0.00	\$871.41	\$0.00
								TOTAL:			\$9,585.47	\$0.00
						DANA FIRE		TAX	\$2,174.63	\$0.00	\$2,174.63	\$0.00
								LATE LIST FEE	\$217.46	\$0.00	\$217.46	\$0.00
								TOTAL:			\$2,392.09	\$0.00
								ABSTRACT TOTAL:		\$11,977.56		\$0.00
PHILLIPS, T ASHTON THE TRUST	0002854280-2022-2022-0000	HOUSE LISTED ON INCORRECT PARCEL. HOUSE NOW LISTED ON REID#9961274. THE HOUSE WAS DOUBLE LISTED.	(\$479,500)	8438	TCANNON	256 W CHESTNUT RIDGES RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$3,927.00	\$0.00	\$3,927.00	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$2,690.00	\$0.00
						GREEN RIVER FIRE		TAX	\$700.00	\$0.00	\$700.00	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$479.50	\$0.00
								ABSTRACT TOTAL:		\$3,169.50		\$0.00
REILAND, HEIDI LYNN	0003106613-2022-2022-0000	PER DMV RECORDS UT REGISTERED IN POLK COUNTY	(\$479,500)	8436	YGONZALEZ	104 SUNSHINE DR HORSE SHOE NC 28742	COUNTY	TAX	\$9.59	\$0.00	\$9.59	\$0.00
								LATE LIST FEE	\$0.96	\$0.00	\$0.96	\$0.00
								TOTAL:			\$10.55	\$0.00
						ETOWAH-HORSESHOE FIRE		TAX	\$1.97	\$0.00	\$1.97	\$0.00
								LATE LIST FEE	\$0.20	\$0.00	\$0.20	\$0.00
								TOTAL:			\$2.17	\$0.00
								ABSTRACT TOTAL:		\$12.72		\$0.00
ROBERTS, JAMES C	0002675277-2022-2022-0000	VOID ABSTRACT FOR 2022 AS MOBILE HOME IS LISTED AS REAL PROPERTY ON PARCEL 104476	(\$1,710)	8427	SMORROW	208 WESTALL ST EAST FLAT ROCK NC 28726	COUNTY	TAX	\$133.62	\$133.62	\$133.62	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$133.62	\$0.00
						BLUE RIDGE FIRE		TAX	\$30.96	\$30.96	\$30.96	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$30.96	\$0.00
								ABSTRACT TOTAL:		\$164.58		\$0.00
ROBERTS, JAMES CHARLIE	0003024011-2022-2022-0000	VOID ABSTRACT FOR 2022 AS MOBILE HOME IS LISTED AS REAL PROPERTY ON PARCEL 104476	(\$23,818)	8428	SMORROW	206 WESTALL ST EAST FLAT ROCK NC 28726	COUNTY	TAX	\$141.28	\$141.28	\$141.28	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$141.28	\$0.00
						BLUE RIDGE FIRE		TAX	\$32.74	\$32.74	\$32.74	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$32.74	\$0.00
								ABSTRACT TOTAL:		\$32.74		\$0.00
								ABSTRACT TOTAL:		\$174.02		\$174.02
								ABSTRACT TOTAL:		\$174.02		\$174.02

