

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: April 3, 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	\$ 16,880.41
Total Refunds as a Result of the Above Releases	\$ 8,290.93

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, March 21, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CHRISTIAN, RODGER	0003099522-2021-2021-0000	VOIDED ABSTRACT EFFECTIVE 12/31/2020. PROPERTY IS LOCATED IN MECKLENBURG COUNTY. DOCUMENTATION OF TAXES PAID TO MECKLENBURG COUNTY ON FILE.	(\$10,950)	8494	DDEMP5	1 L 43 APPLE ORCHARD RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$61.43	\$0.00	\$61.43	\$0.00
								LATE LIST FEE	\$6.14	\$0.00	\$6.14	\$0.00
								TOTAL:	\$12.59	\$0.00	\$67.57	\$0.00
								TAX	\$12.59	\$0.00	\$12.59	\$0.00
						EDNEYVILLE FIRE		LATE LIST FEE	\$1.26	\$0.00	\$1.26	\$0.00
								TOTAL:	\$13.85	\$0.00	\$13.85	\$0.00
								ABSTRACT TOTAL:	\$81.42	\$0.00	\$81.42	\$0.00
								TOTAL:	\$61.43	\$0.00	\$61.43	\$0.00
								LATE LIST FEE	\$6.14	\$0.00	\$6.14	\$0.00
								TOTAL:	\$12.59	\$0.00	\$67.57	\$0.00
								TAX	\$12.59	\$0.00	\$12.59	\$0.00
								LATE LIST FEE	\$1.26	\$0.00	\$1.26	\$0.00
								TOTAL:	\$13.85	\$0.00	\$13.85	\$0.00
								ABSTRACT TOTAL:	\$81.42	\$0.00	\$81.42	\$0.00
DUNCAN, ANDY	0003096801-2022-2022-0000	VOID ABSTRACT DUE TO TAXPAYER ALLOWING QUICKIE MARINA IN SOUTH CAROLINA TO OVERSEE THE SALE OF THE WATERCRAFT; BILL OF SALE PROVIDED; TAXPAYER COMPLETED A REQUEST FOR RELEASE/REFUND	(\$21,900)	8486	SMORROW	232 CHICKADEE TRL HENDERSONVILLE NC 28792	COUNTY	TAX	\$57.04	\$0.00	\$57.04	\$0.00
								LATE LIST FEE	\$5.70	\$0.00	\$5.70	\$0.00
								TOTAL:	\$12.20	\$0.00	\$62.74	\$0.00
								TAX	\$12.20	\$0.00	\$12.20	\$0.00
						MOUNTAIN HOME FIRE		LATE LIST FEE	\$1.22	\$0.00	\$1.22	\$0.00
								TOTAL:	\$13.42	\$0.00	\$13.42	\$0.00
								ABSTRACT TOTAL:	\$76.16	\$0.00	\$76.16	\$0.00
								TOTAL:	\$31.42	\$0.00	\$31.42	\$0.00
								LATE LIST FEE	\$3.14	\$0.00	\$3.14	\$0.00
								TOTAL:	\$5.78	\$0.00	\$34.56	\$0.00
								TAX	\$5.78	\$0.00	\$5.78	\$0.00
								LATE LIST FEE	\$0.58	\$0.00	\$0.58	\$0.00
								TOTAL:	\$6.36	\$0.00	\$6.36	\$0.00
								ABSTRACT TOTAL:	\$40.92	\$0.00	\$40.92	\$0.00
EPPERSON, MARGARET B	0002561883-2010-2010-0000	TAXPAYER CALLED IN REGARDS TO THE GARNISHMENT NOTICED RECEIVED; TAXPAYER STATES SHE HAS NOT OWNED A MOBILE HOME IN SEVERAL YEARS; TAXPAYER UNABLE TO PROVIDE DOCUMENTATION AS SHE IS ELDERLY AND UNABLE TO REMEMBER IF SHE STILL HAS DOCUMENTATION; PER PICTOMETRY, MOBILE HOME APPEARS TO BE DEMOLISHED AS RUBBLE IS ON REAL PROPERTY AS OF JANUARY 2010; VOID ABSTRACT FOR 2010	(\$6,800)	8487	SMORROW	HENDERSON COUNTY NC	COUNTY	TAX	\$31.42	\$0.00	\$31.42	\$0.00
								LATE LIST FEE	\$3.14	\$0.00	\$3.14	\$0.00
								TOTAL:	\$5.78	\$0.00	\$34.56	\$0.00
								TAX	\$5.78	\$0.00	\$5.78	\$0.00
						EDNEYVILLE FIRE		LATE LIST FEE	\$0.58	\$0.00	\$0.58	\$0.00
								TOTAL:	\$6.36	\$0.00	\$6.36	\$0.00
								ABSTRACT TOTAL:	\$40.92	\$0.00	\$40.92	\$0.00
								TOTAL:	\$32.87	\$0.00	\$32.87	\$0.00
								LATE LIST FEE	\$3.29	\$0.00	\$3.29	\$0.00
								TOTAL:	\$6.08	\$0.00	\$36.16	\$0.00
								TAX	\$6.08	\$0.00	\$6.08	\$0.00
								LATE LIST FEE	\$0.61	\$0.00	\$0.61	\$0.00
								TOTAL:	\$6.69	\$0.00	\$6.69	\$0.00
								ABSTRACT TOTAL:	\$42.85	\$0.00	\$42.85	\$0.00

NCPTS Pending Release/Refund Report. Tuesday, March 21, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
SS & R PROPERTY MGT	0003091087-2021-2021-0000	THE OWNER OF THE BUSINESS ALSO OWNS THE REAL ESTATE. COSTS FOR LEASEHOLD IMPROVEMENTS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY. THIS IS ALSO A LONG-TERM RENTAL, AND NOT TAXABLE AS BUSINESS PERSONAL PROPERTY.	(\$75,716)	8476	LSTACK	225 EDENBURG ST HENDERSONVILLE NC 28791	COUNTY	TAX	\$424.77	\$424.77	\$424.77	\$424.77
								LATE LIST FEE	\$42.48	\$42.48	\$42.48	
								TOTAL:			\$467.25	
								TAX	\$90.86	\$90.86	\$90.86	
								LATE LIST FEE	\$9.09	\$9.09	\$9.09	
TOTAL:					ABSTRACT	\$99.95	\$99.95	\$567.20	\$567.20			
					TOTAL:							
SS & R PROPERTY MGT	0002561637-2021-2021-0000	VOID ABSTRACT: TAXPAYER SUBMITTED DOCUMENTATION FROM HENDERSON COUNTY STATING THE MOBILE HOME WAS PART OF THE ABANDONED MANUFACTURED HOME REMOVAL PROGRAM; DATE OF REMOVAL FROM REAL PROPERTY 08/05/20	(\$391,821)	8492	SMORROW	138 NEEDLE LN HENDERSONVILLE NC 28791	COUNTY	TAX	\$32.54	\$32.54	\$32.54	\$2,268.24
								LATE LIST FEE	\$3.25	\$3.25	\$3.25	
								TOTAL:			\$35.79	
								TAX	\$6.96	\$6.96	\$6.96	
								LATE LIST FEE	\$0.70	\$0.70	\$0.70	
TOTAL:					ABSTRACT	\$109.94	\$109.94	\$623.91	\$623.91			
					TOTAL:							
WILSON, BRIAN SCOTT	0002561637-2022-2022-0000	VOID ABSTRACT: TAXPAYER SUBMITTED DOCUMENTATION FROM HENDERSON COUNTY STATING THE MOBILE HOME WAS PART OF THE ABANDONED MANUFACTURED HOME REMOVAL PROGRAM; DATE OF REMOVAL FROM REAL PROPERTY 08/05/20	(\$9,398)	8491	SMORROW	138 NEEDLE LN HENDERSONVILLE NC 28791	COUNTY	TAX	\$52.72	\$52.72	\$52.72	\$0.00
								LATE LIST FEE	\$5.27	\$5.27	\$5.27	
								TOTAL:			\$57.99	
								TAX	\$11.28	\$11.28	\$11.28	
								LATE LIST FEE	\$1.13	\$1.13	\$1.13	
TOTAL:					ABSTRACT	\$12.41	\$12.41	\$70.40	\$70.40			
					TOTAL:							
OWNER TOTAL:			(\$15,198)								\$113.85	\$0.00
OWNER TOTAL:			(\$3,475)								\$19.49	\$0.00
OWNER TOTAL:			(\$2,495,689)								\$21.44	\$0.00
OWNER TOTAL:			(\$3,475)								\$4.52	\$0.00
OWNER TOTAL:			(\$3,475)								\$4.97	\$0.00
OWNER TOTAL:			(\$2,495,689)								\$26.41	\$0.00
GRAND TOTALS:											\$16,880.41	\$8,290.93