

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** August 7, 2023

**SUBJECT:** Pending Releases & Refunds

**PRESENTER:** Harry Rising, Tax Administrator

**ATTACHMENT:** Yes

1. Pending Release/Refund Combined Report
2. Pending Releases after Foreclosure

**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.

<b>Type:</b>	<b>Amount:</b>
Total Taxes Released from the Charge	\$ 4,509.09
Total Refunds as a Result of the Above Releases	\$ 1,776.05

**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. Friday, July 21, 2023**

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADD. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEWY TYPE	BILLED	PAID	RELEASE	REFUND
CRUZ, VENANCIO ELISEO	0003088740-2021-2021-0000	ADJ CREATED FOR 2015 UT. TRAILER WAS SOLD PER STARS. NEW OWNER HAS OWNED SINCE MID 2019.	(\$1,600)	8520	MHANEY	505 GREENTREE LN HENDERSONVILLE NC 28739	COUNTY	TAX LATE LIST FEE TOTAL:	\$14.14 \$1.41 \$9.88	\$14.14 \$1.41 \$9.88	\$0.98 \$0.90 \$9.88	\$8.98 \$0.90 \$9.88
	0003088740-2022-2022-0000	ADJ CREATED FOR 2015 UT. TRAILER WAS SOLD PER STARS. NEW OWNER HAS OWNED SINCE MID 2019.	(\$1,620)	8521	MHANEY	505 GREENTREE LN HENDERSONVILLE NC 28739	COUNTY	TAX LATE LIST FEE TOTAL:	\$14.32 \$1.43 \$9.09	\$14.32 \$1.43 \$9.09	\$9.09 \$0.91 \$10.00	\$9.09 \$0.91 \$10.00
	<b>OWNER TOTAL:</b>		<b>(\$3,220)</b>								<b>\$19.88</b>	<b>\$19.88</b>
DODD, RICKY EUGENE	0000378830-2022-2022-0000	VOID ABSTRACT DUE TO TAXPAYER SELLING MOBILE HOME JUNE 16, 2021; CONFIRMATION OF TRANSFER OF OWNERSHIP PER STARS	(\$13,272)	8518	SMORROW	42 JUNICO WAY HENDERSONVILLE NC 28792	COUNTY	TAX LATE LIST FEE TOTAL:	\$74.46 \$7.45 \$81.91	\$74.46 \$7.45 \$81.91	\$74.46 \$7.45 \$18.58	\$0.00 \$0.00 \$18.58
	0003111552-2023-2022-0000	MOBILE HOME LISTED IN NEW OWNER ON ABSTRACT NO. 3111604					DANA FIRE	TAX LATE LIST FEE TOTAL:	\$18.58 \$1.86 \$20.44	\$18.58 \$1.86 \$20.44	\$18.58 \$1.86 \$102.35	\$0.00 \$0.00 \$102.35
	<b>OWNER TOTAL:</b>		<b>(\$13,272)</b>								<b>\$102.35</b>	<b>\$0.00</b>
GOODER, PENNY BANKS	0000132852-2022-2022-0000	MOBILE HOME IS PERSONAL PROPERTY	(\$87,200)	8512	TCANNON	21 BENTON DR HENDERSONVILLE NC 28739	COUNTY	TAX LATE LIST FEE TOTAL:	\$549.22 \$0.00 \$549.22	\$549.22 \$0.00 \$549.22	\$489.19 \$0.00 \$489.19	\$489.19 \$0.00 \$489.19
	0003111552-2023-2022-0000	VOID ABSTRACT DUE TO CLERICAL ERROR; PERSONAL PROPERTY LISTED ON ABSTRACT 0003111553	(\$87,200)	8513	SMORROW	145 DEERWOOD LN LAUREL PARK NC 28739	ETOWAH-HORSESHOE FIRE	TAX LATE LIST FEE TOTAL:	\$532.95 \$106.59 \$639.54	\$532.95 \$106.59 \$639.54	\$532.95 \$106.59 \$639.54	\$0.00 \$0.00 \$639.54
	<b>OWNER TOTAL:</b>		<b>(\$95,000)</b>								<b>\$639.54</b>	<b>\$0.00</b>
HARRIS, JESSE C IV	0000765511-2021-2021-0000	VOID ABSTRACT DUE TO PERSONAL PROPERTY MH LISTED AS REAL PROPERTY AS OF 11.02.20	(\$2,078)	8517	SMORROW	1077 CAMP CREEK RD SALUDA NC 28773	COUNTY	TAX LATE LIST FEE TOTAL:	\$11.66 \$1.17 \$12.83	\$11.66 \$1.17 \$12.83	\$11.66 \$1.17 \$12.83	\$0.00 \$0.00 \$12.83
	0000765511-2022-2022-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING LISTED AS REAL PROPERTY AS OF 11-02-2020	(\$2,221)	8516	SMORROW	1077 CAMP CREEK RD SALUDA NC 28773	ROCK/SALUDA FIRE	TAX LATE LIST FEE TOTAL:	\$141.49 \$14.15 \$155.64	\$141.49 \$14.15 \$155.64	\$141.49 \$14.15 \$155.64	\$141.49 \$14.15 \$155.64
	<b>OWNER TOTAL:</b>		<b>(\$27,299)</b>								<b>\$30.27</b>	<b>\$30.27</b>

\*Adjustments submitted for approval on or before

NCPTS Pending Release/Refund Report. Friday, July 21, 2023

OWNER	ABSTRACT	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
JONES, PAUL MATTHEW	0003089569-2021-2021-0000	8537	ZMORGAN	61 EAGLE POINTE WAY FLAT ROCK NC 28731	COUNTY	TAX LATE LIST FEE TOTAL:	\$16.16 \$1.62 \$17.78	\$0.00 \$0.00	\$16.16 \$1.62 \$17.78	\$0.00 \$0.00 \$0.00
				BLUE RIDGE FIRE		TAX	\$3.74	\$0.00	\$3.74	\$0.00
				LATE LIST FEE		TOTAL:	\$0.37	\$0.00	\$0.37	\$0.00
						ABSTRACT		\$4.11	\$21.89	\$0.00
						TOTAL:				\$0.00
				61 EAGLE POINTE WAY FLAT ROCK NC 28731	COUNTY	TAX LATE LIST FEE TOTAL:	\$16.36 \$1.64 \$18.00	\$0.00 \$0.00	\$16.36 \$1.64 \$18.00	\$0.00 \$0.00 \$0.00
				BLUE RIDGE FIRE		TAX	\$3.79	\$0.00	\$3.79	\$0.00
				LATE LIST FEE		TOTAL:	\$0.38	\$0.00	\$0.38	\$0.00
						ABSTRACT		\$4.17	\$22.17	\$0.00
						TOTAL:				\$0.00
MYERS, LUCAS AUSTIN	0003096715-2022-2022-0000	8515	SMORROW	243 BRITANNY PLACE DR HENDERSONVILLE NC 28792	COUNTY	TAX LATE LIST FEE TOTAL:	\$25.99 \$2.60 \$28.59	\$25.99 \$2.60	\$25.99 \$2.60 \$28.59	\$0.00 \$25.99 \$2.60 \$28.59
						OWNER TOTAL:			\$44.06	\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				\$28.59
						ABSTRACT			\$28.59	\$28.59
						TOTAL:				\$28.59
						OWNER TOTAL:				\$0.00
						TOTAL:				\$25.99
						TOTAL:				\$2.60
						TOTAL:				

**NCPTS Pending Release/Refund Report. Friday, July 21, 2023**

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
PACO'S CUSTOM TILE & STONE, INC.	0003094590-2022-2022-0000	BUSINESS RELOCATED OUTSIDE OF HENDERSON COUNTY AS OF 1/01/2020. ADJUSTMENT CREATED TO VOID 2022 BILL.	(\$43,037)	8526	LSTACK	778 N CHURCH ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$241.44	\$0.00	\$241.44	\$0.00
								LATE LIST FEE	\$24.14	\$0.00	\$24.14	\$0.00
								TOTAL:	\$265.58		\$265.58	\$0.00
								ABSTRACT				\$0.00
								TOTAL:				\$0.00
												\$0.00
												\$0.00
												\$0.00
												\$0.00
												\$0.00
RICHMAN, CHRISTOPHER PAUL			(\$121,287)	8533	LSTACK	2560 CHIMNEY ROCK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$277.80	\$277.80	\$277.80	\$277.80
								LATE LIST FEE	\$27.78	\$27.78	\$27.78	\$27.78
								TOTAL:	\$305.58		\$305.58	\$305.58
								ABSTRACT				\$305.58
								TOTAL:				\$305.58
												\$0.00
												\$0.00
												\$0.00
												\$0.00
												\$0.00
RUSSELL, RICHARD GLENN			(\$153,506)	8532	SMORROW	51 FRED ORR DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$22.25	\$22.25	\$22.25	\$22.25
								LATE LIST FEE	\$2.22	\$2.22	\$2.22	\$2.22
								TOTAL:	\$24.47		\$24.47	\$24.47
								DANA FIRE TAX	\$5.55	\$5.55	\$5.55	\$5.55
								LATE LIST FEE	\$0.56	\$0.56	\$0.56	\$0.56
								TOTAL:	\$6.11		\$6.11	\$6.11
								ABSTRACT				\$30.58
								TOTAL:				\$30.58
												\$26.58
												\$26.58
			(\$8,704)	8529	ZMORGAN	3890 BIG HUNGRY RD FLAT ROCK NC 28731	COUNTY	TAX	\$115.32	\$115.32	\$115.32	\$115.32
								LATE LIST FEE	\$11.53	\$11.53	\$11.53	\$11.53
								TOTAL:	\$126.85		\$126.85	\$126.85
								BLUE RIDGE FIRE TAX	\$26.72	\$26.72	\$26.72	\$26.72
								LATE LIST FEE	\$2.67	\$2.67	\$2.67	\$2.67
								TOTAL:	\$29.39		\$29.39	\$29.39
								ABSTRACT				\$156.24
								TOTAL:				\$156.24
			(\$17,985)	8530	ZMORGAN	3890 BIG HUNGRY RD FLAT ROCK NC 28731	COUNTY	TAX	\$100.90	\$62.05	\$100.90	\$62.05
								LATE LIST FEE	\$10.09	\$10.09	\$10.09	\$10.09
								TOTAL:	\$110.99		\$110.99	\$72.14
								BLUE RIDGE FIRE TAX	\$23.38	\$14.38	\$23.38	\$14.38
								LATE LIST FEE	\$2.34	\$2.34	\$2.34	\$2.34
								TOTAL:	\$25.72		\$25.72	\$16.72
								ABSTRACT				\$88.86
								TOTAL:				\$245.10

\*Adjustments submitted for approval on or before

NCPTS Pending Release/Refund Report. Friday, July 21, 2022

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
SALAZAR, ROBERTO	0000618923-2022-2022-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING SOLD PER STARS NOVEMBER 2019; CREATED NEW ABSTRACT FOR CURRENT OWNER, ABSTRACT 3112167	(\$17,039)	8527	SMORROW	139 TAURUS DR EAST FLAT ROCK NC 28726	COUNTY	TAX LATE LIST FEE TOTAL: TAX	\$95.59 \$9.56 \$105.15 \$22.15	\$0.00 \$0.00 \$0.00	\$95.59 \$9.56 \$105.15 \$22.15	\$0.00 \$0.00 \$0.00 \$0.00
OWNER TOTAL:												
YOUNG, TERRY WAYNE	0003081656-2021-2021-0000	VOIDED EFFECTIVE 12/31/2020 PER STARS. NEW OWNER LISTED PER STARS AS OF 10/7/2019.	(\$500)	8522	VGOINS	116 COUNTRY RIDGE RD LAUREL PARK NC 28739	COUNTY	TAX LATE LIST FEE TOTAL:	\$2.81 \$0.28	\$0.00 \$0.00	\$2.81 \$0.28 \$3.09	\$0.00 \$0.00 \$0.00
OWNER TOTAL:												
	0003081656-2022-2022-0000	VOIDED EFFECTIVE 12/31/2021 PER STARS. NEW OWNER LISTED PER STARS AS OF 10/7/2019.	(\$500)	8523	VGOINS	116 COUNTRY RIDGE RD LAUREL PARK NC 28739	COUNTY	TAX LATE LIST FEE TOTAL:	\$2.81 \$0.28	\$0.00 \$0.00	\$2.81 \$0.28 \$3.09	\$0.00 \$0.00 \$0.00
OWNER TOTAL:												
GRAND TOTALS:												
			(\$1,000)								\$6.18	\$0.00
			(\$578,172)								\$3,830.15	\$1,776.05

\*Adjustments submitted for approval on or before

The following properties were sold at a tax foreclosure sale on May 25, 2022 where the proceeds received from the sale were insufficient 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, interest, and liens except the liens of other taxes or special assessments not paid from the purchase price and included in the judgment.

<b>Parcel Number</b>	<b>Year</b>	<b>Amount Released</b>
9930969	2021	\$108.54
9930969	2020	\$246.42
115744	2021	\$185.73
115744	2020	\$93.59
9926173	2020	\$44.66
	<b>Total</b>	<b>\$678.94</b>