

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: December 4, 2023
SUBJECT: Pending Releases & Refunds
PRESENTER: Harry Rising, 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	\$ 20,075.13
Total Refunds as a Result of the Above Releases	\$ 1,106.25

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. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND							
AARON'S LLC	0000670088-2023-2023-0000	VOIDED ABSTRACT, ALL PROPERTIES LISTED ON ABSTRACT # 670088-0001 AARON'S INTERNAL SYSTEM DOUBLED THE LISTING AND DOUBLED WHAT WAS OWED. THEY PAID THE DOUBLED AMOUNT. AARON'S THEN APPEALED THE DOUBLE TAXATION PAID. THIS AMOUNT - \$5,266.92 - IS A REFUND OF THE DOUBLE PAYMENT	(\$1,222,024)	8826	YGONZALEZ	141 LINDA VISTA DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$5,266.92	\$0.00	\$5,266.92	\$0.00							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00								
								TOTAL:			\$5,266.92	\$0.00							
								ABSTRACT TOTAL:										\$5,266.92	\$0.00
								OWNER TOTAL:										(\$1,222,024)	\$5,266.92
BEAL, STEVEN ALLEN JR	0003085267-2022-2022-0000	VOIDING-TRAILER TAXED IN RUTHERFORD COUNTY	(\$5,176)	8841	ZMORGAN	93 #1 ARDIS LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$29.04	\$0.00	\$29.04	\$0.00							
								LATE LIST FEE	\$2.90	\$0.00	\$2.90	\$0.00							
								TOTAL:			\$31.94	\$0.00							
								MOUNTAIN HOME FIRE TAX	\$6.21	\$0.00	\$6.21	\$0.00							
								LATE LIST FEE	\$0.62	\$0.00	\$0.62	\$0.00							
	TOTAL:			\$6.83	\$0.00														
	ABSTRACT TOTAL:										\$38.77	\$0.00							
	0003085267-2023-2023-0000	VOIDING-TRAILER TAXED IN RUTHERFORD COUNTY	(\$5,176)	8842	ZMORGAN	93 #1 ARDIS LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$22.31	\$0.00	\$22.31	\$0.00							
								LATE LIST FEE	\$2.23	\$0.00	\$2.23	\$0.00							
								TOTAL:			\$24.54	\$0.00							
MOUNTAIN HOME FIRE TAX								\$5.95	\$0.00	\$5.95	\$0.00								
LATE LIST FEE								\$0.60	\$0.00	\$0.60	\$0.00								
TOTAL:			\$6.55	\$0.00															
ABSTRACT TOTAL:										\$31.09	\$0.00								
OWNER TOTAL:										(\$10,352)	\$69.86	\$0.00							
BUCKNER, VIRGINIA DENISE	0000571414-2018-2018-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,300)	8825	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$58.20	\$0.00	\$58.20	\$0.00							
								LATE LIST FEE	\$5.82	\$0.00	\$5.82	\$0.00							
								TOTAL:			\$64.02	\$0.00							
	ABSTRACT TOTAL:										\$64.02	\$0.00							
	0000571414-2019-2019-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,300)	8824	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$57.78	\$0.00	\$57.78	\$0.00							
								LATE LIST FEE	\$5.78	\$0.00	\$5.78	\$0.00							
								TOTAL:			\$63.56	\$0.00							
	ABSTRACT TOTAL:										\$63.56	\$0.00							
	0000571414-2020-2020-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$10,300)	8823	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$57.78	\$0.00	\$57.78	\$0.00							
								LATE LIST FEE	\$5.78	\$0.00	\$5.78	\$0.00							
TOTAL:										\$63.56	\$0.00								
ABSTRACT TOTAL:										\$63.56	\$0.00								
0000571414-2021-2021-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$7,801)	8822	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$43.76	\$0.00	\$43.76	\$0.00								
							LATE LIST FEE	\$4.38	\$0.00	\$4.38	\$0.00								
							TOTAL:			\$48.14	\$0.00								
ABSTRACT TOTAL:										\$48.14	\$0.00								
0000571414-2022-2022-0000	VOID ABSTRACT DUE TO DOCUMENTATION CONFIRMING TAXPAYER DID NOT OWN MOBILE HOME; TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$9,175)	8821	SMORROW	49 JONES CIR FLETCHER NC 28732	COUNTY	TAX	\$51.47	\$0.00	\$51.47	\$0.00								
							LATE LIST FEE	\$5.15	\$0.00	\$5.15	\$0.00								
							TOTAL:			\$56.62	\$0.00								
ABSTRACT TOTAL:										\$56.62	\$0.00								
OWNER TOTAL:										(\$47,876)	\$295.90	\$0.00							

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
CARVANA, LLC	0003109689-2023-2023-0000	ADJUSTMENT MADE DUE TO ADDING EXTRA NUMBER (1) IN THE GROUP OF IMPROVEMENTS TO LEASED PROPERTY THE \$2,061,572 WAS A CLERICAL ERROR. IT SHOULD BE \$254,515	(\$2,061,572)	8845	YGONZALEZ	1325 SPARTANBURG HWY HENDERSONVILLE NC 28792	COUNTY	TAX	\$10,042.02	\$0.00	\$8,885.38	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:				\$8,885.38	\$0.00
								ABSTRACT TOTAL:					
OWNER TOTAL:			(\$2,061,572)								\$8,885.38	\$0.00	
CAUBLE, DAVID LANE	0002484298-2023-2023-0000	TAXPAYER LISTED TIMELY. ABSTRACT VOIDED.	(\$4,840)	8830	YGONZALEZ	334 BROOKSIDE CAMP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$20.86	\$20.86	\$20.86	\$20.86	
								LATE LIST FEE	\$2.09	\$2.09	\$2.09	\$2.09	
								TOTAL:				\$22.95	\$22.95
							MOUNTAIN HOME FIRE	TAX	\$5.57	\$5.57	\$5.57	\$5.57	
								LATE LIST FEE	\$0.56	\$0.56	\$0.56	\$0.56	
TOTAL:				\$6.13	\$6.13								
ABSTRACT TOTAL:										\$29.08	\$29.08		
OWNER TOTAL:			(\$4,840)								\$29.08	\$29.08	
DAVISON, JOSEPH D	0003107701-2023-2023-0000	DOCUMENTATION HAS BEEN PROVIDED BY TAXPAYER SUSTAINING BUSINESS CLOSURE ON 12/31/2022	(\$25,000)	8844	YGONZALEZ	138 OSPREY LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$107.75	\$0.00	\$107.75	\$0.00	
								LATE LIST FEE	\$10.78	\$0.00	\$10.78	\$0.00	
								TOTAL:				\$118.53	\$0.00
							EDNEYVILLE FIRE	TAX	\$28.75	\$0.00	\$28.75	\$0.00	
								LATE LIST FEE	\$2.88	\$0.00	\$2.88	\$0.00	
TOTAL:				\$31.63	\$0.00								
ABSTRACT TOTAL:										\$150.16	\$0.00		
OWNER TOTAL:			(\$25,000)								\$150.16	\$0.00	
DLD MANAGEMENT GROUP, LLC	0003111592-2023-2023-0000	TP SENT IN PROOF AIRCRAFT IS BEING TAXED IN PIKE COUNTY, GA. MARTY HANEY CALLED PIKE COUNTY, GA TO ENSURE INFO WAS CORRECT AND DATA WAS VALID. TP FAILED TO LET FAA THAT AIRCRAFT WAS IN ANOTHER STATE/COUNTY.	(\$346,698)	8840	VGOINS	200 N GROVE ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,494.27	\$0.00	\$1,494.27	\$0.00	
								LATE LIST FEE	\$149.43	\$0.00	\$149.43	\$0.00	
								TOTAL:				\$1,643.70	\$0.00
								ABSTRACT TOTAL:					
OWNER TOTAL:			(\$346,698)								\$1,643.70	\$0.00	
GAFNEY, AMY	0003112484-2023-2023-0000	CREATED ADJUSTMENT DUE TO TIMELY APPEAL; DID NOT SUBMIT ADJUSTMENT ON 09/07/2023	(\$11,940)	8847	SMORROW	24 EMPIRE LN FLAT ROCK NC 28731	COUNTY	TAX	\$446.09	\$0.00	\$51.46	\$0.00	
								LATE LIST FEE	\$44.61	\$0.00	\$5.15	\$0.00	
								TOTAL:				\$56.61	\$0.00
							BLUE RIDGE FIRE	TAX	\$134.55	\$0.00	\$15.52	\$0.00	
								LATE LIST FEE	\$13.46	\$0.00	\$1.55	\$0.00	
TOTAL:				\$17.07	\$0.00								
ABSTRACT TOTAL:										\$73.68	\$0.00		
OWNER TOTAL:			(\$11,940)								\$73.68	\$0.00	
JAFASA FARMS LLC	0003010293-2023-2023-0000	PER DMV RECORDS SHOWS UTILITY TRAILER WAS SOLD ON 12/2022.	(\$1,381)	8837	YGONZALEZ	138 KIMZEY RD HORSE SHOE NC 28742	COUNTY	TAX	\$5.95	\$0.00	\$5.95	\$0.00	
								LATE LIST FEE	\$0.60	\$0.00	\$0.60	\$0.00	
								TOTAL:				\$6.55	\$0.00
ABSTRACT TOTAL:										\$6.55	\$0.00		
OWNER TOTAL:			(\$1,381)								\$6.55	\$0.00	

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND		
JARVIS, MORGAN MARIE	0003087202-2022-2022-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING SOLD 12/18/21 PER STARS; MOBILE HOME HAS BEEN RELOCATED TO BUNCOMBE CO. TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$29,008)	8828	SMORROW	101 CHASTAIN HILL RD MILLS RIVER NC 28759	COUNTY	TAX	\$162.73	\$0.00	\$162.73	\$0.00		
								LATE LIST FEE	\$16.27	\$0.00	\$16.27	\$0.00		
								TOTAL:			\$179.00	\$0.00		
												ABSTRACT TOTAL:	\$179.00	\$0.00
	0003087202-2023-2023-0000	VOID ABSTRACT DUE TO MOBILE HOME BEING SOLD 12/18/21 PER STARS; MOBILE HOME HAS BEEN RELOCATED TO BUNCOMBE CO. TAXPAYER FILED REQUEST FOR RELEASE/REFUND	(\$29,008)	8827	SMORROW	101 CHASTAIN HILL RD MILLS RIVER NC 28759	COUNTY	TAX	\$125.02	\$0.00	\$125.02	\$0.00		
								LATE LIST FEE	\$12.50	\$0.00	\$12.50	\$0.00		
								TOTAL:			\$137.52	\$0.00		
												ABSTRACT TOTAL:	\$137.52	\$0.00
	OWNER TOTAL:			(\$58,016)								\$316.52	\$0.00	
	LAUGHTER, GARY FLOYD	0000597867-2023-2023-0000	PARCEL COMBINE NEW ABSTRACT 3112687	(\$211,100)	8835	KHENSLEY	1101 JOHN DELK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$909.84	\$0.00	\$909.84	\$0.00	
LATE LIST FEE									\$0.00	\$0.00	\$0.00	\$0.00		
TOTAL:											\$909.84	\$0.00		
EDNEYVILLE FIRE									TAX	\$242.77	\$0.00	\$242.77	\$0.00	
									LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$242.77	\$0.00		
												ABSTRACT TOTAL:	\$1,152.61	\$0.00
OWNER TOTAL:			(\$211,100)								\$1,152.61	\$0.00		
PRINCE AND NAKSH CORPORATION DBA CUSTOM CLEANERS		0000197796-2023-2023-0000	VOIDED 12/31/2022 ALL PROPERTY LISTED ON ABSTRACT # 197796-0001	(\$153,743)	8846	YGONZALEZ	423 N KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$662.63	\$0.00	\$662.63	\$0.00	
									LATE LIST FEE	\$66.26	\$0.00	\$66.26	\$0.00	
	TOTAL:										\$728.89	\$0.00		
	JURSD13								TAX	\$322.86	\$0.00	\$322.86	\$0.00	
									LATE LIST FEE	\$32.29	\$0.00	\$32.29	\$0.00	
								TOTAL:			\$355.15	\$0.00		
												ABSTRACT TOTAL:	\$1,084.04	\$0.00
	OWNER TOTAL:			(\$153,743)								\$1,084.04	\$0.00	
	UNITED CAPITAL MORTGAGE CORP	0003103082-2021-2021-0000	TP CAME IN ON 10/25/23. HE WAS CONFUSED AND THOUGHT THIS BOAT IS HIS NEWEST BOAT THAT HE WAS GETTING BILLED FOR. HE PROVIDED PROOF THAT BOAT WAS STOLEN IN 2018. BOAT HAS NOT BEEN WITH TAXPAYER SINCE 2018. WILL UPLOAD DOCUMENTATION WITH REQUEST FOR RELEASE/REFUND UPLOADED.	(\$2,729)	8819	VGOINS	131 4TH AVE W HENDERSONVILLE NC 28792	COUNTY	TAX	\$15.31	\$15.31	\$15.31	\$15.31	
									LATE LIST FEE	\$1.53	\$1.53	\$1.53	\$1.53	
TOTAL:											\$16.84	\$16.84		
JURSD13									TAX	\$6.55	\$6.55	\$6.55	\$6.55	
									LATE LIST FEE	\$0.65	\$0.65	\$0.65	\$0.65	
								TOTAL:			\$7.20	\$7.20		
												ABSTRACT TOTAL:	\$24.04	\$24.04
0003103082-2022-2022-0000		TP CAME IN ON 10/25/23. HE WAS CONFUSED AND THOUGHT THIS BOAT IS HIS NEWEST BOAT THAT HE WAS GETTING BILLED FOR. HE PROVIDED PROOF THAT BOAT WAS STOLEN IN 2018. BOAT HAS NOT BEEN WITH TAXPAYER SINCE 2018. WILL UPLOAD DOCUMENTATION WITH REQUEST FOR RELEASE/REFUND UPLOADED.	(\$2,577)	8820	VGOINS	131 4TH AVE W HENDERSONVILLE NC 28792	COUNTY	TAX	\$14.46	\$14.46	\$14.46	\$14.46		
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
								TOTAL:			\$14.46	\$14.46		
	JURSD13							TAX	\$6.18	\$6.18	\$6.18	\$6.18		
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
							TOTAL:			\$6.18	\$6.18			
											ABSTRACT TOTAL:	\$20.64	\$20.64	

NCPTS Pending Release/Refund Report. Monday, November 20, 2023*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
	0003103082-2023-2023-0000	APPEAL RECEIVED FROM TAXPAYER. CLERICAL ERROR. TAXPAYER TURNED IN A LISTING FORM AND SHOWED A PIN NUMBER WHERE THE BOAT WAS LOCATED. PIN IS NOW 9575851844. BOAT IS NOT ON 4TH AVE W (THIS IS WHERE THE BUSINESS IS LOCATED).	(\$4,437)	8707	VGOINS	825 OLD US 25 HWY ZIRCONIA NC 28790	COUNTY	TAX	\$19.12	\$0.00	\$19.12	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$19.12	\$0.00	
							GREEN RIVER FIRE	TAX		\$0.00	\$4.44	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$4.44	\$0.00	
											ABSTRACT TOTAL:	\$23.56	\$0.00
	OWNER TOTAL:		(\$9,743)								\$68.24	\$44.68	
WILLIAMS, BETTY L.	0000639369-2023-2023-0000	PARCEL SPLIT IN 2022 NEW ABSTRACT 3112686	(\$189,100)	8834	KHENSLEY	1105 JOHN DELK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$815.02	\$815.02	\$815.02	\$815.02	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$815.02	\$815.02	
							EDNEYVILLE FIRE	TAX	\$217.47	\$217.47	\$217.47	\$217.47	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$217.47	\$217.47	
											ABSTRACT TOTAL:	\$1,032.49	\$1,032.49
	OWNER TOTAL:		(\$189,100)								\$1,032.49	\$1,032.49	
GRAND TOTALS:			(\$4,353,385)								\$20,075.13	\$1,106.25	