

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: June 28, 2023

SUBJECT: Tax discovery settlement, parcel 10010707

PRESENTER: Charles Russell Burrell

ATTACHMENT(S): Discovery tax bills

SUMMARY OF REQUEST:

The City of Hendersonville, on behalf of Warren Shepherd and the heirs of Arthur B. Shepherd, have petitioned the Board for the “compromise, settlement and adjustment” of discovered taxes pursuant to N.C. Gen. Stat. §105-312(k). The City acquired the title to the subject property in a series of transactions in 2001. Apparently the partial (1/4) interest of the heirs of Arthur Shepherd was erroneously excluded from those transactions.

Upon reporting of this error, which resulted in the incorrect listing of the property, a series of discovery bills (tax and penalty) was generated by your Assessor for the years 2018-2023. This matter is before you on the request that these bills be compromised, settled and adjusted to a \$-0- balance, based on the unawareness of the Shepherd heirs of their continued interest in the property. This interest is now being acquired by the City.

By creating the bills for this parcel, the Tax Collector’s charge for collection was increased by the amount of the bills. That charge would be reduced by any reduction granted under this agenda item.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Adjustment of the discovered taxes and penalties to \$-0-.

If the Board is so inclined, the following motion is suggested:

I move that the Board adjust the discovered taxes and penalties on parcel 10010707 to \$-0-.



Henderson County Tax Collector
 200 N Grove St Suite 66
 Hendersonville NC 28792-5027
<http://www.hendersoncountync.gov/tax>
 Phone: (828) 697-5595

2023 Property Tax Bill



000311188920232018000000

Bill Information

Bill Number - 0003111889-2023-2018-0000-00

Bill Type:REI

HENDERSONVILLE CITY OF
 SHEPHERD, WARREN R
 160 SIXTH AVENUE EAST
 HENDERSONVILLE NC 28792

Bill Date
 5/26/2023

Due Date
 9/1/2023

Interest Begins *
 1/6/2024

* Pay before this date to avoid interest

Property Description and Value

Property Description CITY OPERATIONS CENT
 Physical Address 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792
 Acreage 0.92
 Parcel Number 10010707
 Tax Year 2023
 Year For 2018

Real Property Value \$72,000
 Deferred Value \$0
 Excluded Value \$0
 Exempted Value 54,000
 Personal Property Value \$0
 Total Taxable Value \$18,000

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 Mailing Address Changes: (828) 697-5559

Payment Options



Convenience Fee charged for all Credit/Debit/ECK by phone, online, or in-office transaction. See reverse for info.

Phone: Toll Free (877) 313 3678

Online: <http://www.hendersoncountync.gov/paytax>

Check: Payable to Henderson County Tax Collector

In Person: 8:30 AM - 5:00 PM Monday - Friday 200 N Grove St Suite 66.

Bill Line Items

Jurisdiction	Rates/Fees	Amount Due(\$)
HENDERSON COUNTY TAX	0.5650	\$101.70
HENDERSON COUNTY LATE LIST PENALTY	60%	\$61.02
TOTAL		\$162.72

Payment Stub

Please detach and return this stub with your payment. Do not send cash. Use **Bill Number** for all payment references.

Bill Number - 0003111889-2023-2018-0000-00

Parcel#	Bill Date	Due Date	Correct if Paid By	Total due
10010707	5/26/2023	9/1/2023	1/5/2024	\$162.72



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Remit Payment To:
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HENDERSONVILLE CITY OF
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ANSWERS TO FREQUENTLY ASKED QUESTIONS

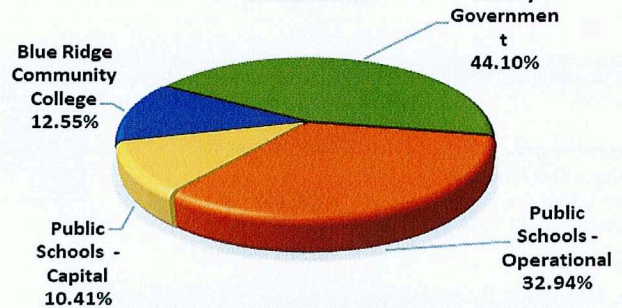
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- **Is there a fee for Returned Checks?** Returned checks are subject to a fee of \$25 or 10% of the amount of the check, whichever is greater, up to a maximum of \$1,000 - NCGS 105-357(b)(2).

HOW YOUR TAX DOLLARS ARE USED

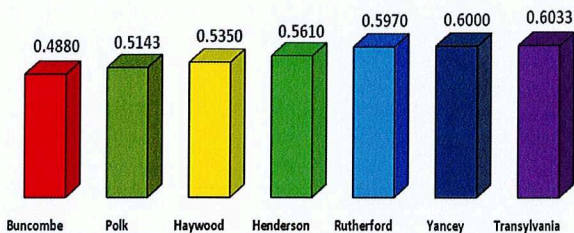
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HENDERSON COUNTY FY22-23 PROPERTY TAX BREAKDOWN



Property Tax Rates (\$.00 per \$100) For the Fiscal Year Beginning July 1, 2022



HENDERSON COUNTY PROPERTY TAX BREAKDOWN

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FEE TYPE	FEE AMOUNT
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VISA Debit Card	\$4.00 flat fee
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CHANGE OF MAILING ADDRESS

Name on Account	
Street Address	
City, State, Zip	
Telephone Number	Email Address
COMMENTS:	



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000311188920232019000000

Bill Information

Bill Number - 0003111889-2023-2019-0000-00

Bill Type:REI

HENDERSONVILLE CITY OF
 SHEPHERD, WARREN R
 160 SIXTH AVENUE EAST
 HENDERSONVILLE NC 28792

Bill Date
 5/26/2023

Due Date
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Interest Begins *
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Property Description and Value

Property Description CITY OPERATIONS CENT
 Physical Address 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792
 Acreage 0.92
 Parcel Number 10010707
 Tax Year 2023
 Year For 2019

Real Property Value \$131,400
 Deferred Value \$0
 Excluded Value \$0
 Exempted Value 98,550
 Personal Property Value \$0
 Total Taxable Value \$32,850

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Jurisdiction	Rates/Fees	Amount Due(\$)
HENDERSON COUNTY TAX	0.5610	\$184.29
HENDERSON COUNTY LATE LIST PENALTY	50%	\$92.14
HENDERSONVILLE TAX	0.4900	\$160.97
HENDERSONVILLE LATE LIST PENALTY	50%	\$80.48
TOTAL		\$517.88

Payment Options



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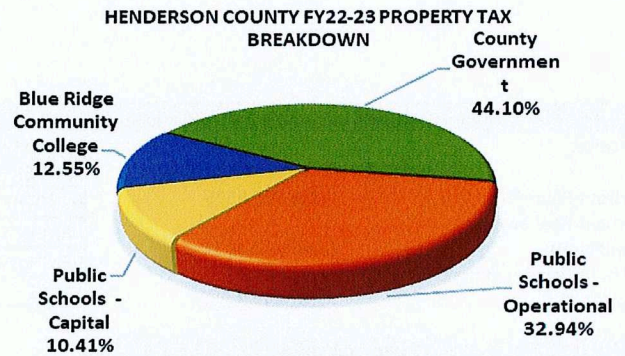
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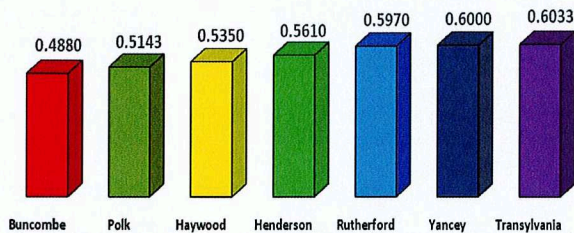
HOW YOUR TAX DOLLARS ARE USED

What do property taxes pay for?

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Property Tax Rates (\$.00 per \$100) For the Fiscal Year Beginning July 1, 2022



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City, State, Zip	
Telephone Number	Email Address

COMMENTS:



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000311188920232020000000

Bill Information

Bill Number - 0003111889-2023-2020-0000-00

Bill Type:REI

HENDERSONVILLE CITY OF
 SHEPHERD, WARREN R
 160 SIXTH AVENUE EAST
 HENDERSONVILLE NC 28792

Bill Date
 5/26/2023

Due Date
 9/1/2023

Interest Begins *
 1/6/2024

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Property Description and Value

Property Description: CITY OPERATIONS CENT
 Physical Address: 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792
 Acreage: 0.92
 Parcel Number: 10010707
 Tax Year: 2023
 Year For: 2020

Real Property Value: \$131,400
 Deferred Value: \$0
 Excluded Value: \$0
 Exempted Value: 98,550
 Personal Property Value: \$0
 Total Taxable Value: \$32,850

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Jurisdiction	Rates/Fees	Amount Due(\$)
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HENDERSON COUNTY LATE LIST PENALTY	40%	\$73.72
HENDERSONVILLE TAX	0.4900	\$160.97
HENDERSONVILLE LATE LIST PENALTY	40%	\$64.39
TOTAL		\$483.37

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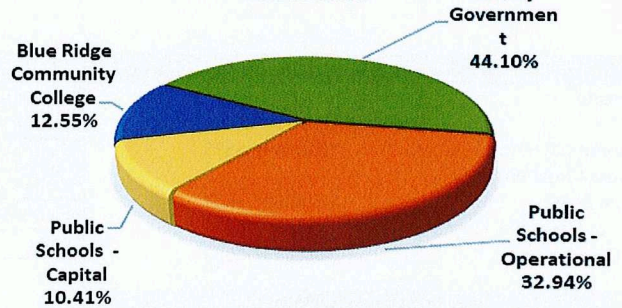
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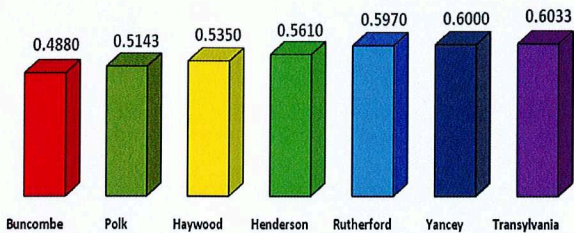
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HENDERSONVILLE TAX	0.5200	\$170.82
HENDERSONVILLE LATE LIST PENALTY	30%	\$51.25
TOTAL		\$461.65

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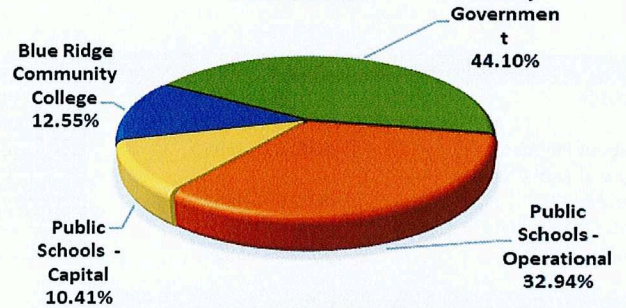
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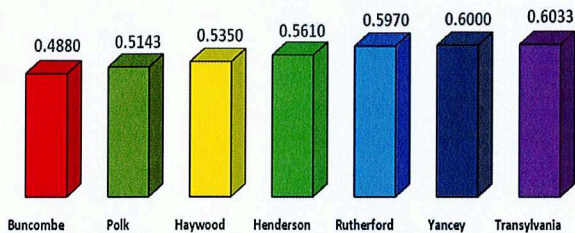
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HENDERSON COUNTY FY22-23 PROPERTY TAX BREAKDOWN



Property Tax Rates (\$.00 per \$100) For the Fiscal Year Beginning July 1, 2022



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FEE TYPE	FEE AMOUNT
Credit or Non-VISA Debit Card	2.45% of the payment amount with a \$1.55 minimum
VISA Debit Card	\$4.00 flat fee
eCheck	\$2.00 flat fee

CHANGE OF MAILING ADDRESS

Name on Account	
Street Address	
City, State, Zip	
Telephone Number	Email Address
COMMENTS:	



Henderson County Tax Collector
 200 N Grove St Suite 66
 Hendersonville NC 28792-5027
<http://www.hendersoncountync.gov/tax>
 Phone: (828) 697-5595

2023 Property Tax Bill



000311188920232022000000

Bill Information

Bill Number - 0003111889-2023-2022-0000-00

Bill Type:REI

HENDERSONVILLE CITY OF
 SHEPHERD, WARREN R
 160 SIXTH AVENUE EAST
 HENDERSONVILLE NC 28792

Bill Date
 5/26/2023

Due Date
 9/1/2023

Interest Begins *
 1/6/2024

* Pay before this date to avoid interest

Property Description and Value

Property Description CITY OPERATIONS CENT
 Physical Address 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792
 Acreage 0.92
 Parcel Number 10010707
 Tax Year 2023
 Year For 2022

Real Property Value \$131,400
 Deferred Value \$0
 Excluded Value \$0
 Exempted Value 98,550
 Personal Property Value \$0
 Total Taxable Value \$32,850

Need To Contact Us?

Visit our website: www.hendersoncountync.gov/tax
 Email us: taxdept@hendersoncountync.gov
 Questions about Payment: (828) 697-5595
 Questions about Real Property (buildings and land): (828) 697-4667
 Questions about Personal Property: (828) 697-4870
 Mailing Address Changes: (828) 697-5559

Bill Line Items

Jurisdiction	Rates/Fees	Amount Due(\$)
HENDERSON COUNTY TAX	0.5610	\$184.29
HENDERSON COUNTY LATE LIST PENALTY	20%	\$36.86
HENDERSONVILLE TAX	0.5200	\$170.82
HENDERSONVILLE LATE LIST PENALTY	20%	\$34.16
TOTAL		\$426.13

Payment Options



Convenience Fee charged for all Credit/Debit/ECK by phone, online, or in-office transaction. See reverse for info.

Phone: Toll Free (877) 313 3678

Online: <http://www.hendersoncountync.gov/paytax>

Check: Payable to Henderson County Tax Collector

In Person: 8:30 AM - 5:00 PM Monday - Friday 200 N Grove St Suite 66.

Payment Stub

Please detach and return this stub with your payment. Do not send cash. Use Bill Number for all payment references.

Bill Number - 0003111889-2023-2022-0000-00

Parcel#	Bill Date	Due Date	Correct if Paid By	Total due
10010707	5/26/2023	9/1/2023	1/5/2024	\$426.13



000311188920232022000000

Remit Payment To:
 Henderson County Tax Collector
 200 N Grove St Suite 66
 Hendersonville NC 28792-5027

HENDERSONVILLE CITY OF
 SHEPHERD, WARREN R
 160 SIXTH AVENUE EAST
 HENDERSONVILLE NC 28792

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ANSWERS TO FREQUENTLY ASKED QUESTIONS

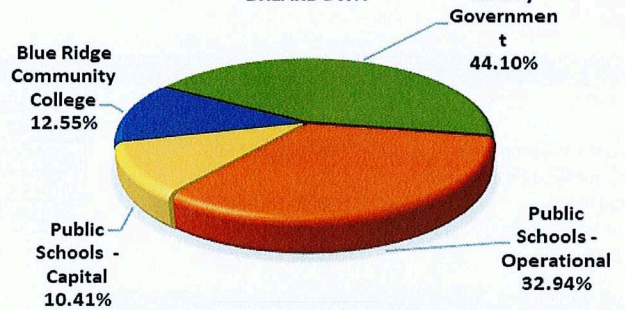
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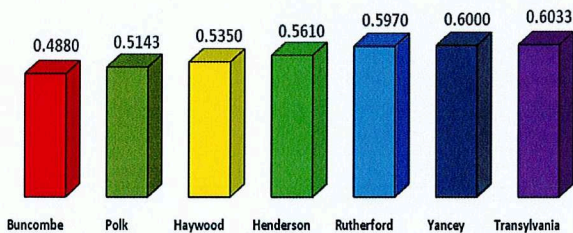
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Property Tax Rates (\$.00 per \$100) For the Fiscal Year Beginning July 1, 2022



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VISA Debit Card	\$4.00 flat fee
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CHANGE OF MAILING ADDRESS

Name on Account	
Street Address	
City, State, Zip	
Telephone Number	Email Address
COMMENTS:	



Henderson County Tax Collector
200 N Grove St Suite 66
Hendersonville NC 28792-5027

<http://www.hendersoncountync.gov/tax>
Phone: (828) 697-5595



2023 Property Tax Bill



ESTIMATED PRELIMINARY BILL

Bill Information

Bill Number - 0003111889-2023-2023-0000-00

Bill Type:REI

THE CITY OF HENDERSONVILLE
SHEPHERD, WARREN
160 SIXTH AVENUE E
HENDERSONVILLE NC 28792-3775

Bill Date
5/30/2023

Due Date
9/1/2023

Interest Begins *

* Pay before this date to avoid interest

Property Description and Value

Property Description CITY OPERATIONS CENT
Physical Address 0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792
Acreage 0.92
Parcel Number 10010707
Tax Year 2023
Year For 2023

Real Property Value \$133,100
Deferred Value \$0
Excluded Value \$0
Exempted Value 99,825
Personal Property Value \$0
Total Taxable Value \$33,275

Need To Contact Us?	Bill Line Items	Rates/Fees	Amount Due(\$)
Visit our website: www.hendersoncountync.gov/tax	Jurisdiction		
Email us: taxdept@hendersoncountync.gov	HENDERSON COUNTY TAX	0.4600	\$153.07
Questions about Payment: (828) 697-5595	HENDERSONVILLE TAX	0.5200	\$173.03
Questions about Real Property (buildings and land): (828) 697-4667	TOTAL		\$326.10
Questions about Personal Property: (828) 697-4870			
Mailing Address Changes: (828) 697-5559			
<p>Payment Options</p> <p>Convenience Fee charged for all Credit/Debit/ECK by phone, online, or in-office transaction. See reverse for info. Phone: Toll Free (877) 313 3678 Online: http://www.hendersoncountync.gov/paytax Check: Payable to Henderson County Tax Collector In Person: 8:30 AM - 5:00 PM Monday - Friday 200 N Grove St Suite 66.</p>			

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Parcel#
10010707

Bill Date
5/30/2023

Due Date
9/1/2023

Correct if Paid By

Total due
\$326.10



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160 SIXTH AVENUE E
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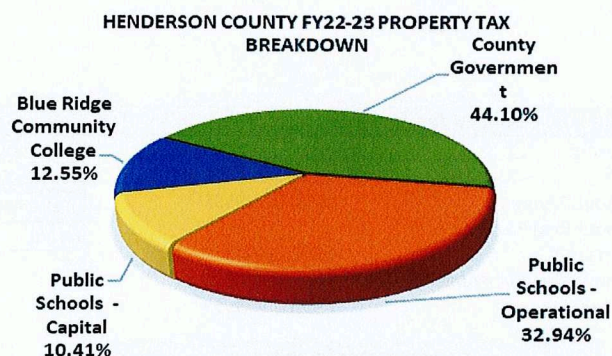
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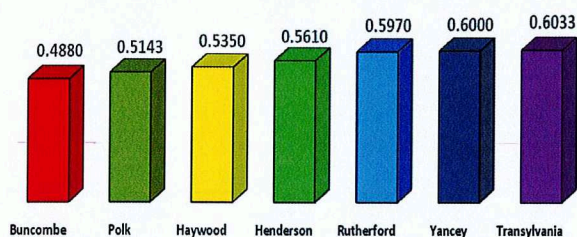
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