

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 18, 2026

SUBJECT: Pending Releases & Refunds

PRESENTER: Kevin Hensley, Tax Assessor

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 approval by the Henderson County Board of Commissioners.

Type:	Amount:
Total Taxes Released from the Charge	\$ 26,123.63
Total Refunds as a Result of the Above Releases	\$ 1,290.35

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. Wednesday, February 4, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
LACO, LLC DBA LAKEMONT COTTAGES	0003104086-2025-2025-0000	SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024; ABSTRACT REASSESSED IN ERROR.	(\$2,256)	9546	DSANTANA	50 C LAKEMONT COTTAGE TRL FLAT ROCK NC 28731	COUNTY	TAX	\$9.72	\$0.00	\$9.72	\$0.00
								LATE LIST FEE	\$0.97	\$0.00	\$0.97	\$0.00
								TOTAL:			\$10.69	\$0.00
							BLUE RIDGE FIRE	TAX	\$2.93	\$0.00	\$2.93	\$0.00
								LATE LIST FEE	\$0.29	\$0.00	\$0.29	\$0.00
			TOTAL:			\$3.22	\$0.00					
							ABSTRACT TOTAL:		\$13.91	\$0.00		
	0003104090-2025-2025-0000	SHORT TERM RENTAL WAS CONVERTED TO LONG TERM RENTAL PRIOR TO JAN 1 2024; ABSTRACT REASSESSED IN ERROR.	(\$1,339)	9547	DSANTANA	80 LAKEMONT COTTAGE TRL FLAT ROCK NC 28731	COUNTY	TAX	\$5.77	\$0.00	\$5.77	\$0.00
								LATE LIST FEE	\$0.58	\$0.00	\$0.58	\$0.00
								TOTAL:			\$6.35	\$0.00
							BLUE RIDGE FIRE	TAX	\$1.74	\$0.00	\$1.74	\$0.00
								LATE LIST FEE	\$0.17	\$0.00	\$0.17	\$0.00
			TOTAL:			\$1.91	\$0.00					
						ABSTRACT TOTAL:		\$8.26	\$0.00			
	OWNER TOTAL:		(\$3,595)								\$22.17	\$0.00
LIVINGSTON, STANLEY	0003112712-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$169,100)	9542	TCANNON	388 JOHN DELK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,591.68	\$1,591.68	\$728.82	\$728.82
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$728.82	\$728.82
							EDNEYVILLE FIRE	TAX	\$424.70	\$424.70	\$194.47	\$194.47
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:			\$194.47	\$194.47					
						ABSTRACT TOTAL:		\$923.29	\$923.29			
	OWNER TOTAL:		(\$169,100)								\$923.29	\$923.29
LWM TRUCKING, INC.	0003096094-2023-2023-0000	TAXPAYER REQUEST STATING THEY NO LONGER OWN TRAILER. INFORMATION VERIFIED THROUGH DMV. VOIDED FOR TAX YEARS 2023, 2024, 2025.	(\$17,928)	9538	DSANTANA	665 TRACY GROVE RD FLAT ROCK NC 28731	COUNTY	TAX	\$1,429.75	\$1,429.75	\$77.27	\$77.27
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$77.27	\$77.27
							BLUE RIDGE FIRE	TAX	\$431.25	\$431.25	\$23.31	\$23.31
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:			\$23.31	\$23.31					
							ABSTRACT TOTAL:		\$100.58	\$100.58		
	0003096094-2024-2024-0000	TAXPAYER REQUEST STATING THEY NO LONGER OWN TRAILER. INFORMATION VERIFIED THROUGH DMV. VOIDED FOR TAX YEARS 2023, 2024, 2025.	(\$17,009)	9539	DSANTANA	665 TRACY GROVE RD FLAT ROCK NC 28731	COUNTY	TAX	\$772.16	\$772.16	\$73.31	\$73.31
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$73.31	\$73.31
							BLUE RIDGE FIRE	TAX	\$232.90	\$232.90	\$22.11	\$22.11
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:			\$22.11	\$22.11					
							ABSTRACT TOTAL:		\$95.42	\$95.42		
	0003096094-2025-2025-0000	TAXPAYER REQUEST STATING THEY NO LONGER OWN TRAILER. INFORMATION VERIFIED THROUGH DMV. VOIDED FOR TAX YEARS 2023, 2024, 2025.	(\$15,860)	9540	DSANTANA	665 TRACY GROVE RD FLAT ROCK NC 28731	COUNTY	TAX	\$68.36	\$0.00	\$68.36	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$68.36	\$0.00
BLUE RIDGE FIRE							TAX	\$20.62	\$0.00	\$20.62	\$0.00	
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
		TOTAL:			\$20.62	\$0.00						
						ABSTRACT TOTAL:		\$88.98	\$0.00			
	OWNER TOTAL:		(\$50,797)								\$284.98	\$196.00
MCCRAW, BILL	0000694001-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$84,900)	9521	TCANNON	3148 SUGARLOAF MOUNTAIN RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$545.65	\$179.73	\$365.92	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$365.92	\$0.00
							EDNEYVILLE FIRE	TAX	\$145.59	\$47.95	\$97.64	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:			\$97.64	\$0.00					
						ABSTRACT TOTAL:		\$463.56	\$0.00			
	OWNER TOTAL:		(\$84,900)								\$463.56	\$0.00

NCPTS Pending Release/Refund Report. Wednesday, February 4, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
METCALF, FREDA MARGARET	0000757069-2025-2025-0000	THIS ABSTRACT HAS BEEN VOIDED, THE MOBILE HOME OWNERSHIP WASN'T CORRECT. NEW ABSTRACT #3121735	(\$4,497)	9525	RJONES	1119 BELL MOUNTAIN RD ZIRCONIA NC 28790	COUNTY	TAX	\$19.38	\$19.38	\$19.38	\$19.38	
								LATE LIST FEE	\$1.94	\$1.94	\$1.94	\$1.94	
								TOTAL:			\$21.32	\$21.32	
							GREEN RIVER FIRE	TAX	\$4.50	\$4.50	\$4.50	\$4.50	
								LATE LIST FEE	\$0.45	\$0.45	\$0.45	\$0.45	
								TOTAL:			\$4.95	\$4.95	
											ABSTRACT TOTAL:	\$26.27	\$26.27
							OWNER TOTAL:		(\$4,497)				
PRINCE AND NAKSH CORPORATION DBA CUSTOM CLEANERS	0000197796-2025-2024-0000	PROPERTY IS LISTED ON ABSTRACT #3112684. ABSTRACT VOIDED.	(\$159,831)	9529	DSANTANA	423 N KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$688.87	\$0.00	\$688.87	\$0.00	
								LATE LIST FEE	\$68.89	\$0.00	\$68.89	\$0.00	
								TOTAL:			\$757.76	\$0.00	
							JURSD13	TAX	\$335.65	\$0.00	\$335.65	\$0.00	
								LATE LIST FEE	\$33.56	\$0.00	\$33.56	\$0.00	
								TOTAL:			\$369.21	\$0.00	
											ABSTRACT TOTAL:	\$1,126.97	\$0.00
							OWNER TOTAL:						
	0000197796-2025-2025-0000	PROPERTY IS LISTED ON ABSTRACT #3112684. ABSTRACT VOIDED.	(\$146,057)	9528	DSANTANA	423 N KING ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$629.51	\$0.00	\$629.51	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$629.51	\$0.00	
							JURSD13	TAX	\$306.72	\$0.00	\$306.72	\$0.00	
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
							TOTAL:			\$306.72	\$0.00		
							ABSTRACT TOTAL:	\$936.23	\$0.00				
OWNER TOTAL:							(\$305,888)					\$2,063.20	\$0.00
PRYSHCH, OLEKSANDR	0003107913-2025-2025-0000	REQUEST FOR RELEASE FOR 2015 IRP VEHICLE THAT WAS DESTROYED IN HURRICANE HELENE. STARS SHOWS VEHICLE LICENSE PLATE TURNED IN TO DMV 10/21/2024.	(\$10,327)	9519	ZMORGAN	148 FOOTHILLS DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$44.51	\$0.00	\$44.51	\$0.00	
								LATE LIST FEE	\$4.45	\$0.00	\$4.45	\$0.00	
								TOTAL:			\$48.96	\$0.00	
							MOUNTAIN HOME FIRE	TAX	\$11.88	\$0.00	\$11.88	\$0.00	
								LATE LIST FEE	\$1.19	\$0.00	\$1.19	\$0.00	
								TOTAL:			\$13.07	\$0.00	
											ABSTRACT TOTAL:	\$62.03	\$0.00
							OWNER TOTAL:		(\$10,327)				
RAND, DYLAN THOMAS	0003119636-2025-2025-0000	REQUEST FOR REFUND FOR THE 1954 FEATHER CRAFT BOAT. PROVIDED DOCUMENTATION THAT BOAT WAS SOLD IN SEPT. 2024.	(\$5,000)	9531	KOLIVER	64 PRINCESS PL EAST FLAT ROCK NC 28726	COUNTY	TAX	\$45.28	\$45.28	\$21.55	\$21.55	
								LATE LIST FEE	\$4.53	\$4.53	\$2.16	\$2.16	
								TOTAL:			\$23.71	\$23.71	
							BLUE RIDGE FIRE	TAX	\$13.66	\$13.66	\$6.50	\$6.50	
								LATE LIST FEE	\$1.37	\$1.37	\$0.65	\$0.65	
								TOTAL:			\$7.15	\$7.15	
											ABSTRACT TOTAL:	\$30.86	\$30.86
							OWNER TOTAL:		(\$5,000)				
RAPPAHANNOCK 1, LLC	0003096241-2025-2025-0000	ADJUSTED ABSTRACT TO REFLECT THE BPP LISTING. VOIDED ABS EFF 12/31/2024.	(\$40,499)	9524	DSANTANA	358 CLEAR CREEK RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$174.55	\$0.00	\$174.55	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$174.55	\$0.00	
							MOUNTAIN HOME FIRE	TAX	\$46.57	\$0.00	\$46.57	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$46.57	\$0.00	
											ABSTRACT TOTAL:	\$221.12	\$0.00
							OWNER TOTAL:		(\$40,499)				
RECORDS, TIMOTHY EUGENE	0003103028-2024-2024-0000	T/P CALLED ABOUT UTILITY TRAILER BEING IN SC. T/P SAID HE WOULD SEND INFORMATION TO SUBSTANTIATE THAT THE TRAILER WAS IN S.C.	(\$970)	9533	ZMORGAN	141 BLACK RIVER RD FLETCHER NC 28732	COUNTY	TAX	\$4.18	\$0.00	\$4.18	\$0.00	
								LATE LIST FEE	\$0.42	\$0.00	\$0.42	\$0.00	
								TOTAL:			\$4.60	\$0.00	
							FLETCHER FIRE	TAX	\$1.02	\$0.00	\$1.02	\$0.00	
								LATE LIST FEE	\$0.10	\$0.00	\$0.10	\$0.00	
								TOTAL:			\$1.12	\$0.00	
											ABSTRACT TOTAL:	\$5.72	\$0.00

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