

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** April 6, 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.

<b>Type:</b>	<b>Amount:</b>
Total Taxes Released from the Charge	\$ 16,714.79
Total Refunds as a Result of the Above Releases	\$ 14,301.95

**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 24, 2026\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
1898 WAVERLY, INC	0003091764-2024-2024-0000	TP HAS NO LEASED HOLD IMPROVEMENTS BECAUSE HE IS THE OWNER OF PROPERTY.	(\$707,845)	9573	YGONZALEZ	783 N MAIN ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$3,050.52	\$3,050.52	\$3,050.81	\$3,050.81
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$3,050.81	
								ABSTRACT TOTAL:			\$3,050.81	
AMMONS, DAVID ISAAC	0003091764-2025-2025-0000	TP HAS NO LEASED HOLD IMPROVEMENTS BECAUSE HE IS THE OWNER OF PROPERTY.	(\$675,015)	9574	YGONZALEZ	783 N MAIN ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$2,955.52	\$2,955.52	\$2,909.31	\$2,909.31
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$2,909.31	
								ABSTRACT TOTAL:			\$2,909.31	
ASHMAN, RICHARD DAVID	0000161792-2025-2025-0000	VOIDED FOR 2025 DUE TO BEING TAXED TWICE ON UTILITY TRAILER.	(\$4,940)	9578	ZMORGAN	123 BROOKSTONE CT HENDERSONVILLE NC 28792	COUNTY	TAX	\$21.29	\$21.29	\$21.29	\$21.29
								LATE LIST FEE	\$2.13	\$2.13	\$2.13	
								TOTAL:			\$23.42	
								ABSTRACT TOTAL:			\$23.42	
BROWN, BENJAMIN O	0000480190-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$172,500)	9554	TCANNON	212 REEDY CREEK CT HENDERSONVILLE NC 28792	COUNTY	TAX	\$863.29	\$863.29	\$743.48	\$743.48
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$743.48	
								ABSTRACT TOTAL:			\$743.48	
BROWN, BENJAMIN O	0000480190-2025-2025-0000	HOME WAS DESTROYED BY HELENE.	(\$4,940)	9571	TCANNON	212 REEDY CREEK CT HENDERSONVILLE NC 28792	COUNTY	TAX	\$677.53	\$677.53	\$502.98	\$502.98
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$502.98	
								ABSTRACT TOTAL:			\$502.98	
BROWN, BENJAMIN O	0000480190-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$172,500)	9554	TCANNON	212 REEDY CREEK CT HENDERSONVILLE NC 28792	COUNTY	TAX	\$180.78	\$180.78	\$134.21	\$134.21
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$134.21	
								ABSTRACT TOTAL:			\$134.21	
CALLAWAY, MITCHELL BRETT	0003086535-2025-2025-0000	T/P REQUESTED RELEASE FOR 2025. TRAILER BEING TAXED THROUGH DMV PER STARS.	(\$1,196)	9555	ZMORGAN	1487 STEPP MILL RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$5.15	\$5.15	\$5.15	\$5.15
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$5.15	
								ABSTRACT TOTAL:			\$5.15	
CARPENTER, KEITH VAN	0003119319-2025-2025-0000	RELEASE FOR FORD MUSTANG BEING TAXED THROUGH TAX & TAG PROGRAM FOR 2025 PER STARS.	(\$1,196)	9562	ZMORGAN	216 WESTALL ST EAST FLAT ROCK NC 28726	COUNTY	TAX	\$38.90	\$38.90	\$38.90	\$38.90
								LATE LIST FEE	\$3.89	\$3.89	\$3.89	
								TOTAL:			\$42.79	
								ABSTRACT TOTAL:			\$42.79	
CARPENTER, KEITH VAN	0003119319-2025-2025-0000	RELEASE FOR FORD MUSTANG BEING TAXED THROUGH TAX & TAG PROGRAM FOR 2025 PER STARS.	(\$1,196)	9562	ZMORGAN	216 WESTALL ST EAST FLAT ROCK NC 28726	COUNTY	TAX	\$11.73	\$11.73	\$11.73	\$11.73
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$11.73	
								ABSTRACT TOTAL:			\$11.73	
FRISBEE, RANDALL CHASE	0003102630-2025-2025-0000	RELEASED 2025 BILL DUE TO LISTING FORM SHOWING TL SOLD.	(\$9,025)	9558	ZMORGAN	28 E CHIPPENDALE DR MILLS RIVER NC 28759	COUNTY	TAX	\$28.48	\$28.48	\$28.48	\$28.48
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$28.48	
								ABSTRACT TOTAL:			\$28.48	
FRISBEE, RANDALL CHASE	0003102630-2025-2025-0000	RELEASED 2025 BILL DUE TO LISTING FORM SHOWING TL SOLD.	(\$6,608)	9558	ZMORGAN	28 E CHIPPENDALE DR MILLS RIVER NC 28759	COUNTY	TAX	\$637.19	\$637.19	\$637.19	\$637.19
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$637.19	
								ABSTRACT TOTAL:			\$637.19	

**NCPTS Pending Release/Refund Report. Tuesday, March 24, 2026\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
GARREN, BRADY AUSTIN	0000167537-2023-2023-0000	CORRECTION OF MAPPING TRANSACTION MISSED 10/12/2022, REBILLED AS REID 1001.4989	(\$274,600)	9580	LSMALL	1456 CHESTNUT GAP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,183.53	\$1,183.53	\$1,183.53	\$1,183.53
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$1,183.53	
								TAX	\$384.44	\$384.44	\$384.44	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$384.44	\$384.44
								TOTAL:		TOTAL:	\$1,567.97	\$1,567.97
HOPPE, SEAN S	0000167537-2025-2025-0000	CORRECTION OF MAPPING TRANSACTION MISSED 10/12/2022, REBILLED AS REID 1001.4989	(\$274,600)	9581	LSMALL	1456 CHESTNUT GAP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,183.53	\$1,183.53	\$1,183.53	\$1,183.53
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$1,183.53	
								TAX	\$384.44	\$384.44	\$384.44	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$384.44	\$384.44
								TOTAL:		TOTAL:	\$1,567.97	\$1,567.97
HOPPE, SEAN S	0002857177-2025-2025-0000	HOME COMPLETELY DESTROYED DURING HELENE	(\$823,800)	9563	TCANNON	538 HUNGRY RIVER RD FLAT ROCK NC 28731	COUNTY	TAX	\$690.89	\$690.89	\$690.89	\$690.89
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$690.89	
								TAX	\$224.42	\$224.42	\$224.42	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$224.42	\$224.42
								TOTAL:		TOTAL:	\$4,703.91	\$4,703.91
LEGACY AEROSPACE AND DEFENSE, LLC	0003096895-2025-2025-0000	T/P REQUESTS RELEASE OF 2025 PROPERTY TAX BILL & REFUND OF 2024 TAX BILL. BUSINESS SOLD IN 2023 WITH ALL UTILITY TRAILERS INCLUDED.	(\$79,959)	9572	ZMORGAN	127 OLD HENDERSONVILLE RD FLETCHER NC 28732	COUNTY	TAX	\$344.62	\$344.62	\$344.62	\$344.62
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$344.62	
								TAX	\$83.96	\$83.96	\$83.96	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$83.96	\$83.96
								TOTAL:		TOTAL:	\$224.40	\$224.40
LIVE MOORE REAL ESTATE SERVICES INC	0000122995-2025-2025-0000	PER 2025 BUSINESS LISTING FORM: BUSINESS CLOSED.	(\$79,959)	9576	DSANTANA	145 7TH AVE W HENDERSONVILLE NC 28792	COUNTY	TAX	\$5.47	\$5.47	\$5.47	\$5.47
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$5.47	
								TAX	\$8.69	\$8.69	\$8.69	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$8.69	\$8.69
								TOTAL:		TOTAL:	\$5.47	\$5.47
LYTTLE, MARGARET	0003080894-2024-2024-0000	CORRECTED OWNERSHIP PER TITLE TRANSFER ON 6/22/2022 - NEW ABSTRACT #3122093	(\$1,269)	9568	RJONES	26 HELEN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$86.91	\$86.91	\$86.91	\$86.91
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$86.91	
								TAX	\$23.19	\$23.19	\$23.19	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		ABSTRACT	\$23.19	\$23.19
								TOTAL:		TOTAL:	\$25.51	\$25.51
								TOTAL:		ABSTRACT	\$121.11	\$121.11

**NCPTS Pending Release/Refund Report. Tuesday, March 24, 2026\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
LYTLE, MARGARET	0003080894-2025-2025-0000	CORRECTED OWNERSHIP PER TITLE TRANSFER ON 6/22/2022 - NEW ABSTRACT #3122093	(\$16,905)	9567	RJONES	26 HELEN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.86	\$0.00	\$72.86	\$0.00
								LATE LIST FEE	\$7.29	\$0.00	\$7.29	\$0.00
								TOTAL:			\$80.15	\$0.00
								TAX	\$19.44	\$0.00	\$19.44	\$0.00
MAR, BEVERLY ANN	0002989065-2024-2024-0000	THIS PROPERTY WAS SOLD MARCH 22,2023 TO THE HOUSING ASSISTANCE CORP - MOBILE HOME HAS BEEN REMOVED FROM THE PROPERTY	(\$3,725)	9559	RJONES	524 E PRINCE RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$16.05	\$0.00	\$16.05	\$0.00
								LATE LIST FEE	\$1.61	\$0.00	\$1.61	\$0.00
								TOTAL:			\$17.66	\$0.00
								TAX	\$5.22	\$0.00	\$5.22	\$0.00
MARTINEZ CHAVEZ, JESUS ISMAEL	0002989065-2025-2025-0000	THIS PROPERTY WAS SOLD MARCH 22,2023 TO THE HOUSING ASSISTANCE CORP - MOBILE HOME HAS BEEN REMOVED FROM THE PROPERTY	(\$3,221)	9560	RJONES	524 E PRINCE RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$13.88	\$0.00	\$13.88	\$0.00
								LATE LIST FEE	\$1.39	\$0.00	\$1.39	\$0.00
								TOTAL:			\$15.27	\$0.00
								TAX	\$4.51	\$0.00	\$4.51	\$0.00
MAYBIN, ROBERT FAYTE	0003119338-2025-2025-0000	CORRECTED OWNERSHIP FOR THE PERSONAL PROPERTY MOBILE HOME. VOID THE 2025 BILL IT IS A REAL PROPERTY MOBILE HOME	(\$6,946)	9561	RJONES	43 MORNING LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$297.91	\$188.95	\$297.91	\$188.95
								LATE LIST FEE	\$29.79	\$29.79	\$29.79	\$0.00
								TOTAL:			\$327.70	\$218.74
								TAX	\$96.77	\$61.38	\$96.77	\$61.38
MCGRAW, CARL LEE	0002863584-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$91,000)	9556	TCANNON	687 MOUNTAIN VALLEY CEMETERY RD ZIRCONIA NC 28790	COUNTY	TAX	\$2,656.25	\$2,656.25	\$392.21	\$392.21
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$392.21	\$392.21
								TAX	\$616.30	\$616.30	\$91.00	\$91.00
MCGRAW, CARL LEE	0000065159-2023-2023-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$91,000)	9569	TCANNON	2643 MACEDONIA RD SALUDA NC 28773	COUNTY	TAX	\$457.72	\$457.72	\$112.49	\$112.49
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								TOTAL:			\$112.49	\$112.49
								TAX	\$127.44	\$127.44	\$31.32	\$31.32

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MCGRAW, CARL LEE	0000065159-2024-2024-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$26,100)	9570	TCANNON	2643 MACEDONIA RD SALUDA NC 28773	COUNTY	TAX	\$457.72	\$457.72	\$112.49	\$112.49
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$112.49	\$112.49	
								TAX	\$127.44	\$127.44	\$31.32	
		REAVEN ROCK/SALUDA FIRE						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
		TOTAL:						TOTAL:	\$31.32	\$31.32	\$31.32	
NEWMAN, MICHAEL C	0000167536-2023-2023-0000	CORRECTION OF MAPPING TRANSACTION MISSED 10/12/2022, REBILLED AS REID 10014988	(\$52,200)	9583	LSMALL	1466 CHESTNUT GAP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$56.46	\$56.46	\$56.46	\$56.46
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$56.46	\$56.46	
								TAX	\$18.34	\$18.34	\$18.34	
		DANA FIRE						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
		TOTAL:						TOTAL:	\$18.34	\$18.34	\$18.34	
		ABSTRACT TOTAL:						ABSTRACT TOTAL:	\$74.80	\$74.80	\$74.80	
PARIS, GARY GRADY	0000167536-2025-2025-0000	CORRECTION OF MAPPING TRANSACTION MISSED 10/12/2022, REBILLED AS REID 10014988	(\$13,100)	9584	LSMALL	1466 CHESTNUT GAP RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$56.46	\$56.46	\$56.46	\$56.46
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$56.46	\$56.46	
								TAX	\$18.34	\$18.34	\$18.34	
		DANA FIRE						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
		TOTAL:						TOTAL:	\$18.34	\$18.34	\$18.34	
		ABSTRACT TOTAL:						ABSTRACT TOTAL:	\$74.80	\$74.80	\$74.80	
STOKES, JONATHAN LEE	00003065766-2025-2025-0000	REQUEST FOR REFUND FOR THE 1999 KW TRUCK. TAXPAYER PAID TAX THROUGH THE YEARLY TAX AND TAG RENEWAL.	(\$39,300)	9577	KOLIVER	465 PARIS FARM DR FLAT ROCK NC 28731	COUNTY	TAX	\$236.33	\$236.33	\$56.05	\$56.05
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$236.33	\$236.33	
								TAX	\$76.77	\$76.77	\$18.21	
		DANA FIRE						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
		TOTAL:						TOTAL:	\$18.21	\$18.21	\$18.21	
		ABSTRACT TOTAL:						ABSTRACT TOTAL:	\$20.03	\$20.03	\$20.03	
STOKES, JONATHAN LEE	00003119591-2025-2025-0000	TAXPAYER SUBMITTED DOCUMENTATION THAT WATERCRAFT WAS DESTROYED IN HELENE.	(\$13,004)	9575	KOLIVER	150 HOLLABROOK PKWY MILLS RIVER NC 28759	COUNTY	TAX	\$21.55	\$21.55	\$21.55	\$21.55
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$21.55	\$21.55	
								TAX	\$2.16	\$2.16	\$2.16	
		ABSTRACT TOTAL:						ABSTRACT TOTAL:	\$23.71	\$23.71	\$23.71	
TAYLOR, TIMOTHY LEON	0000344885-2024-2024-0000	CORRECTED OWNERSHIP FOR 2024 - NOW ON NEW ABSTRACT #3122092	(\$5,000)	9566	RJONES	101 MCMICHAEL LN FLAT ROCK NC 28731	COUNTY	TAX	\$43.48	\$43.48	\$43.48	\$43.48
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	
								TOTAL:		\$43.48	\$43.48	
								TAX	\$13.12	\$13.12	\$13.12	
		BLUE RIDGE FIRE						LATE LIST FEE	\$0.00	\$0.00	\$0.00	
		TOTAL:						TOTAL:	\$13.12	\$13.12	\$13.12	
		ABSTRACT TOTAL:						ABSTRACT TOTAL:	\$14.43	\$14.43	\$14.43	

**NCPTS Pending Release/Refund Report: Tuesday, March 24, 2026\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
TAYLOR, TIMOTHY LEON	0000344885-2025-2025-0000	CORRECTED OWNERSHIP FOR 2025- ON NEW ABSTRACT #3122092	(\$10,041)	9565	RJONES	101 MCMICHAEL LN FLAT ROCK NC 28731	COUNTY	TAX LATE LIST FEE TOTAL: TAX LATE LIST FEE TOTAL:	\$43.28 \$4.33 \$13.05 \$1.31	\$0.00 \$0.00 \$0.00 \$0.00	\$43.28 \$4.33 \$13.05 \$14.36	\$0.00 \$0.00 \$0.00 \$0.00
<b>OWNER TOTAL:</b>			<b>(\$20,130)</b>							<b>ABSTRACT TOTAL:</b>	<b>\$124.23</b>	<b>\$0.00</b>
THE TONYA PACE ENGLISH REVOCABLE TRUST	0003083502-2025-2025-0000	THE MOBILE HOMES AT 38 AND 30 MULL DR. ARE PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING.	(\$201,000)	9579	TCANNON	31 MULL DR HENDERSONVILLE NC 28792	COUNTY	TAX LATE LIST FEE TOTAL: TAX LATE LIST FEE TOTAL:	\$2,130.43 \$0.00 \$692.02 \$0.00	\$2,130.43 \$0.00 \$692.02 \$0.00	\$866.31 \$0.00 \$866.31 \$281.40	\$866.31 \$0.00 \$866.31 \$281.40
<b>OWNER TOTAL:</b>			<b>(\$201,000)</b>							<b>ABSTRACT TOTAL:</b>	<b>\$1,147.71</b>	<b>\$281.40</b>
WHITMIRE, RONNIE	0003114321-2025-2025-0000	MOBILE HOME IS PERSONAL PROPERTY AND REMOVED FROM REAL PROPERTY LISTING	(\$105,200)	9557	TCANNON	139 LANNING RD HENDERSONVILLE NC 28792	COUNTY	TAX LATE LIST FEE TOTAL: TAX LATE LIST FEE TOTAL:	\$580.13 \$0.00 \$154.79 \$0.00	\$126.71 \$0.00 \$33.81 \$0.00	\$453.41 \$0.00 \$120.98 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00
<b>OWNER TOTAL:</b>			<b>(\$105,200)</b>							<b>ABSTRACT TOTAL:</b>	<b>\$574.39</b>	<b>\$0.00</b>
<b>GRAND TOTALS:</b>			<b>(\$3,278,127)</b>							<b>ABSTRACT TOTAL:</b>	<b>\$16,714.79</b>	<b>\$14,301.95</b>