

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: August 3, 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	\$ 3,496.36
Total Refunds as a Result of the Above Releases	\$ 188.27

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, July 21, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
FREEMAN, DOUGLAS E	0002561921-2024-2024-0000	ADJUSTMENT TO THE 2024 BILL-VOIDED PER PICTOMETRY THE MOBILE HOME WAS DISMANTLED AND REMOVED FROM THE PROPERTY	(\$3,901)	9650	RJONES	48 ROCKWOOD RD FLETCHER NC 28732	COUNTY	TAX	\$16.81	\$0.00	\$16.81	\$0.00
								LATE LIST FEE	\$1.68	\$0.00	\$1.68	\$0.00
								TOTAL:			\$18.49	\$0.00
								ABSTRACT TOTAL:			\$18.49	\$0.00
GARCIA, BERNARDO DE JESUS	0000504016-2022-2022-0000	OWNER TOTAL: BILL OF SALE PROVIDED - OWNER SOLD MOBILE HOME - NEW ABSTRACT CREATED FOR NEW OWNER ABSTRACT #3123175	(\$3,901) (\$7,727)	9652	RJONES	17 JANICES LN FLETCHER NC 28732	COUNTY	TAX	\$43.35	\$43.35	\$43.35	\$43.35
								LATE LIST FEE	\$4.33	\$4.33	\$4.33	\$4.33
								TOTAL:			\$47.68	\$47.68
								ABSTRACT TOTAL:			\$47.68	\$47.68
TRIBAL TRENDS	0000504016-2023-2023-0000	BILL OF SALE PROVIDED - OWNER SOLD MOBILE HOME - NEW ABSTRACT CREATED FOR NEW OWNER ABSTRACT #3123175	(\$7,727)	9653	RJONES	17 JANICES LN FLETCHER NC 28732	COUNTY	TAX	\$33.30	\$33.30	\$33.30	\$33.30
								LATE LIST FEE	\$3.33	\$3.33	\$3.33	\$3.33
								TOTAL:			\$36.63	\$36.63
								ABSTRACT TOTAL:			\$36.63	\$36.63
GRAND TOTALS:	OWNER TOTAL:	OWNERSHIP CHANGE VERIFIED THROUGH NC SOS EFF 8/2024; VOIDED ABSTRACT EFF 12/31/2024. VALUE PLACED ON NEW OWNER ABSTRACT #3123136	(\$15,454) (\$1,552)	9651	DSANTANA	315 N MAIN ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$6.69	\$0.00	\$6.69	\$0.00
								LATE LIST FEE	\$0.67	\$0.00	\$0.67	\$0.00
								TOTAL:			\$7.36	\$0.00
								JURSD13 TAX	\$3.26	\$0.00	\$3.26	\$0.00
GRAND TOTALS:	OWNER TOTAL:	NEW OWNER ABSTRACT #3123136	(\$1,552) (\$20,907)					LATE LIST FEE	\$0.33	\$0.00	\$0.33	\$0.00
								TOTAL:			\$3.59	\$0.00
								ABSTRACT TOTAL:			\$10.95	\$0.00
								TOTAL:			\$10.95	\$0.00
											\$113.75	\$84.31

NCVTS Pending Release/Refund Report. Tuesday, July 21, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND		
KAREN GAYLE CORN CHILDS	0067272508-2022-2022-0000	CREATED ADJUSTMENT FOR 2021 DUE TO VEHICLE BEING TAXED IN THE WRONG TAXING JURISDICTION - VALLEY HILL FIRE INSTEAD OF CITY.		1557869	ZMORGAN	3260 BRIGHTWATER FARM RD. HENDERSONVILLE, NC 28739	COUNTY	TAX	\$118.82	\$118.82	\$0.00	\$0.00		
								TOTAL:	\$118.82	\$118.82	\$0.00	\$0.00		
								HENDERSONVILLE TAX	\$110.14	\$110.14	\$110.14	\$110.14		
								VEHICLE FEE	\$15.00	\$15.00	\$15.00	\$15.00		
								TOTAL:	\$125.14	\$125.14	\$125.14	\$125.14		
								ABSTRACT						
TOTAL:														
GRAND TOTALS:													\$103.96	\$103.96

The following property was sold at a tax foreclosure sale on May 27, 2026, 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 CS 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."

Parcel number	Year	Amount Released
1001870	2019	\$474.56
1001870	2020	\$730.61
1001870	2021	\$630.78
1001870	2022	\$590.94
1001870	2023	\$441.85
1001870	2024	\$409.91
	Total	\$3,278.65