

**REQUEST FOR BOARD ACTION**  
**HENDERSON COUNTY**  
**BOARD OF COMMISSIONERS**

**MEETING DATE:** December 3, 2018  
**SUBJECT:** Requests for exemption of property  
**PRESENTER:** Charles Russell Burrell  
**ATTACHMENT(S):** Apple Valley Church of God request  
Pleasant Grove Baptist Church request

**SUMMARY OF REQUEST:**

The tax office has received two requests for exemption of real property for *ad valorem* tax purposes after the deadline for the tax office to be able to grant such exemptions (the listing deadline). Both are from local congregations, and both detail the reasons for not making application by the statutory deadline.

Under N.C. Gen. Stat. §105-282.1(a1):

Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the . . . board of county commissioners . . . .

Both of the attached applications show statements which your Tax Office would, if they were empowered by the General Statutes to decide such matters, find to constitute "good cause" for allowing late filing in these cases.

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

**BOARD ACTION REQUESTED:**

Approval of applications for exemption (2).

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

***I move that the Board approve the applications for exemption filed by Apple Valley Church of God and Pleasant Grove Baptist Church.***



## HENDERSON COUNTY ASSESSOR

200 North Grove Street, Suite 102  
Hendersonville, NC 28792  
Phone: 828-697-4870  
Fax: 828-697-4578  
[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

Darlene Burgess  
Tax Administrator

Kevin Hensley  
Assistant County Assessor

Luke Small  
Deputy Tax Collector

Date: 11-9-2018

To: Kevin

From: Dee

Re: Late Application Property Tax Exemption Apple Valley Church of God  
Parcel number: 10001814-

### **Memorandum**

---

Kevin,

This parcel was in the exemption/deferred queue because .97 acres were transferred to Triangle Real Estate of Gastonia, Inc. (8-22-2017) per Deed Book 3093, at Page 705(attached).

A written request was sent **October 4, 2017**, for them to make application for tax exemption for the 2018 tax year, along with General Statute 105-278.3. I call the church office, on **November 20, 2017** phone rang several times, no voice mail or answering machine came on. I could not leave message

Because they did not respond to my written request, and I could not reach anyone by phone, I removed the exemption resulting in the 2018 real property tax bill going out at market value.

On **October 22, 2018**, I received a phone call from Susan Thompson, stating that they were a church and did not pay taxes. After discussing that being a church does not make them exempt. I then, explained that I had attempted to get an application, for the 2018 tax year. Because an application was not filed in January of 2018, they could file a late application.

#### Time Line:

- **10-4-2017** Written request to file application for tax exemption was sent to the address on file. Application and statue enclosed with letter.
- **11-20-2017** I called the church office (692-6153), phone rang several times. Answering machine, or voice mail ever came so, I could not leave a message
- **October 22, 2018** **Phone call from Susan Thompson**
- **November 7, 2018** **Received late application and letter dated October 22 (Attached)**

Thank-you

Dee

Apple Valley Church of God  
2822 Chimney Rock Road  
Hendersonville, NC 28792

RECEIVED  
11-7-2018

October 22, 2018

Ms. Dee Hill  
Tax Assessor Office  
200 N. Grove Street  
Suite 102  
Hendersonville, NC 28792

Dear Ms. Hill:

I am writing regarding the 2018 Property Tax Bill #3092413 that Apple Valley Church of God received. In our conversation today, you informed me that the Tax Assessor's Office mailed a letter and Tax Exemption Application to the church address in October 2017. The church address and parsonage address are one and the same. In October 2017, Rev. Kenneth Braswell was solely responsible for checking the church mail and delivering bills, etc., to the Church Clerk for payment.

The Tax Exemption Application was not passed on to the Board of Trustees to complete and return in a timely manner. The Church Clerk resigned in January 1, 2018 and the pastor resigned on April 15, 2018. The Board of Trustees did not have any foreknowledge whatsoever that information had been sent to the church for completion of Tax Exempt Status.

Our church consists of a small congregation; the majority of which are elderly adults. It is our plea that you take the timing of tax mailings and the series of resignations of those who would have had access to the mail and who failed to pass it on to the appropriate members to handle.

Please accept our sincere apologies for filing a late exemption application and failure to comply in a timely manner.



Susan Thompson  
Treasurer/Board of Trustee  
Apple Valley Church of God

### Property Tax Exemption or Exclusion

COUNTY: Henderson

MUNICIPALITY: \_\_\_\_\_

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at [www.ncleg.net](http://www.ncleg.net).

Full Name of Owner(s): Apple Valley Church of God  
 Mailing Address of Owner: 2822 Chimney Rock Road  
 Phone Numbers: Home: (828) 768-3849 Work: ( ) Cell: (828) 388-1471

**List the Parcel Identification Number and address/location for the property included in this application**

Parcel ID #: 10001814 Address/Location: 2822 Chimney Rock Rd  
Hendersonville, NC 28792

**Non-Deferment Exemptions and Exclusions**—Check or write in the exemption or exclusion for which this application is made.

These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- |  |   |
|--|---|
| <input type="checkbox"/> G.S. 105-275(17) Veterans organizations                   | <input type="checkbox"/> G.S. 105-278.6 Home for the aged, sick, or infirm  |
| <input type="checkbox"/> G.S. 105-275(18),(19) Lodges, fraternal & civic purposes  | <input type="checkbox"/> G.S. 105-278.6 Low- or moderate-income housing     |
| <input type="checkbox"/> G.S. 105-275(20) Goodwill Industries                      | <input type="checkbox"/> G.S. 105-278.6 YMCA, SPCA, VFD, orphanage          |
| <input type="checkbox"/> G.S. 105-277(8) Homeowner's Association                   | <input type="checkbox"/> G.S. 105-278.6A CCRC-Attach Form AV-11.            |
| <input type="checkbox"/> G.S. 105-277.13 Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7 Other charitable, educational, etc. |
| <input checked="" type="checkbox"/> G.S. 105-278.3 Religious purposes              | <input type="checkbox"/> G.S. 105-278.8 Charitable hospital purposes        |
| <input type="checkbox"/> G.S. 105-278.4 Educational purposes (institutional)       | <input type="checkbox"/> G.S. 131A-21 Medical Care Commission bonds         |
| <input type="checkbox"/> G.S. 105-278.5 Religious educational assemblies           |   |
| <input type="checkbox"/> Other: _____  |   |

**Tax Deferment Programs**—Check the tax deferment program for which this application is made.

\*\*\*These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.\*\*\*

- |   |
|---|
| <input type="checkbox"/> G.S. 105-275(29a) Historic district property held as a future site of a historic structure                               |
| <input type="checkbox"/> G.S. 105-277.1D Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy. |
| <input type="checkbox"/> G.S. 105-277.14 Working waterfront property  |
| <input type="checkbox"/> G.S. 105-278 Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) Nonprofit property held as a future site of low- or moderate-income housing                            |

Describe the property: church used for religious services

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: religious services

**AFFIRMATION:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Susan Johnson Title: Board of Trustee Date: 10-28-18  
 (All tenants of a tenancy Jeffrey S. Calkins Title: Board of Trustee Date: 11/4/18  
 in common must sign.) Title: \_\_\_\_\_ Date: \_\_\_\_\_

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY:  APPROVED  DENIED BY: \_\_\_\_\_ REASON FOR DENIAL: \_\_\_\_\_



200 N Grove St Suite 66  
Hendersonville, NC 28792-5027  
<http://hendersoncountync.gov/tax>



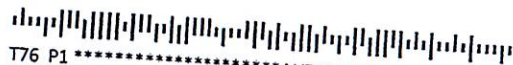
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# 2018 PROPERTY TAX BILL



## Bill Information

Bill Number - 3092413



T76 P1 \*\*\*\*\*AUTO\*\*5-DIGIT 28792  
##-0001-##-22467-59525-59525-22468

THOMPSON, SUSAN TRUSTEE  
ARNOLD, SCOTT TRUSTEE  
2822 CHIMNEY ROCK RD  
HENDERSONVILLE NC 28792-9374

Tax Year 2018

Year For 2018

Billing Type 0000-00

Bill Date

Due Date

Last Day to Pay  
to Avoid Interest

07/31/2018

09/01/2018

01/07/2019

Pay on or before 01/07/2019 to avoid interest charges. Interest is added on the first day of each month and accrues at the rate of 0% for the first month, January, and 0.75% for each month thereafter.

If your property tax is escrowed and paid by your mortgage provider, this information is made available to your mortgage provider. This bill is for your records. To confirm payment of your tax, check with your mortgage provider or visit Henderson County's website at <http://taxdata.hendersoncountync.org/PublicWebAccess/>.

## PROPERTY DESCRIPTION & VALUE

Property Description

Physical Address

Acreage

Parcel Number

US64E ON

2822 CHIMNEY ROCK RD HENDERSONVILLE

1.65

10001814

## BILL LINE ITEMS

Value	Description
\$360,700	US64E ON

Value	Description

Real Property Value

Deferred Value

Excluded Value

Exempted Value

Personal Property Value

\$360,700

\$0

\$0

\$0

\$0

## TOTAL TAXABLE VALUE

\$360,700

Jurisdiction

HENDERSON COUNTY TAX

EDNEYVILLE FIRE TAX

TOTAL TAX DUE

Rate	Amount Due
0.5650	\$2,037.96
0.1050	\$378.74

\$2,416.70

## NEED TO CONTACT US?

Visit our website:

Email us:

[www.hendersoncountync.gov/tax](http://www.hendersoncountync.gov/tax)

Questions about Payment:

[taxdept@hendersoncountync.org](mailto:taxdept@hendersoncountync.org)

Questions about Real Property

(828) 697-4667

(buildings and land):

Questions about Personal Property:

(828) 697-4870

Mailing Address Changes:

(828) 697-5559

Be sure to check our FAQ section on the reverse side of this bill for answers to commonly-asked questions

## PAYMENT OPTIONS

► Pay in person at the Tax Collector's Office, Ground Floor, Henderson County Courthouse, 200 N Grove Street, Ste. 66, Hendersonville, NC 28792. (8:30 a.m. - 5:00 p.m., M-F)

► Mail a check or Money Order payable to the Henderson County Tax Collector at the address indicated above

► Deposit a check in the Tax Bill Drop Box located in the North parking lot of the Courthouse located at 200 N Grove Street. **PLEASE DO NOT DEPOSIT CASH**

► Pay by Debit Card, Credit Card or eCheck. A convenience fee will be charged by our vendor. See reverse for details.

## PAYMENT STUB

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

Bill Number - 3092413

If your mailing address has changed, please note your new address on the reverse, and check this box.



000309241320182018000000

THOMPSON, SUSAN TRUSTEE  
ARNOLD, SCOTT TRUSTEE  
2822 CHIMNEY ROCK RD  
HENDERSONVILLE NC 28792-9374

Tax Year 2018

Year For 2018

Billing Type 0000-00

Parcel Number

Bill Date

Due Date

Last Day to Pay  
to Avoid Interest

10001814

07/31/2018

09/01/2018

01/07/2019

Total Tax Due

\$2,416.70

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

1-22468

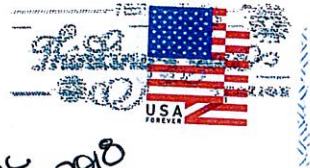
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Apple Valley Church OF God  
2282 Chimney Rock Road  
Hendersonville N.C. 28792  
828-692-6189

GREENVILLE SC 296

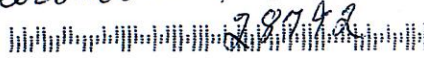
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Rec  
11-9-2008

Ms. Lee Hill  
Tax Accessor  
200 N. Grove Street  
Suite 102  
Hendersonville, N.C.

2879235027 0004



BK 3093 PG 705 - 707 (3)

DOC# 868980

This Document eRecorded:

08/22/2017 01:12:26 PM

Fee: \$26.00

Henderson County, North Carolina  
William Lee King, Register of Deeds

**NORTH CAROLINA GENERAL WARRANTY DEED**

Excise Tax: \$200.00

Parcel Identifier No. \_\_\_\_\_ Verified by \_\_\_\_\_ County on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
By: \_\_\_\_\_

Mail/Box to: Grantee, P.O. Box 4158, Gastonia, NC 28054

This instrument was prepared by: Stott, Hollowell, Palmer & Windham, LLP (R. Laws)

Brief description for the Index: \_\_\_\_\_

THIS DEED made this 30 day of June, 2017, by and between

GRANTOR

GRANTEE

Susan Thompson, Scott Arnold and Jim Earwood,  
the Local Board of Trustees of the  
APPLE VALLEY CHURCH OF GOD

Triangle Real Estate of Gastonia, Inc.,  
a North Carolina Corporation  
P.O. Box 4158  
Gastonia, NC 28054

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of \_\_\_\_\_, Clear Creek Township, Henderson County, North Carolina and more particularly described as follows:

**SEE EXHIBIT "A" ATTACHED HERETO.**

The property hereinabove described was acquired by Grantor by instrument recorded in Book 3093, Page 570

All or a portion of the property herein conveyed \_\_\_\_\_ includes or X does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book \_\_\_\_\_, Page \_\_\_\_\_.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

APPLE VALLEY CHURCH OF GOD

By: <u>Susan Thompson</u>	(Entity Name)	Name: _____	(SEAL)
Name & Title: <u>Susan Thompson, Trustee</u>		Name: _____	(SEAL)
By: <u>Scott Arnold</u>		Name: _____	(SEAL)
Name & Title: <u>Scott Arnold, Trustee</u>		Name: _____	(SEAL)
By: <u>Jim Earwood</u>		Name: _____	(SEAL)
Name & Title: <u>Jim Earwood, Trustee</u>		Name: _____	(SEAL)

State of North Carolina - County or City of Hendersonville

I, the undersigned Notary Public of the County or City of Henderson and State aforesaid, certify that Susan Thompson, Scott Arnold and Jim Earwood, the Local Board of Trustees of the Apple Valley Church of God, personally appeared before me and acknowledged the due execution of this instrument. Witness my hand and Notarial stamp or seal, this 30 day of June, 2017.

My Commission Expires: 3/15/21  
(Affix Seal)

Helen A Ruppieko  
Helen A Ruppieko Notary Public  
Notary's Printed or Typed Name

**HELEN A. RUPPIEKO**  
NOTARY PUBLIC  
Henderson County, North Carolina  
My Commission Expires March 15, 2021

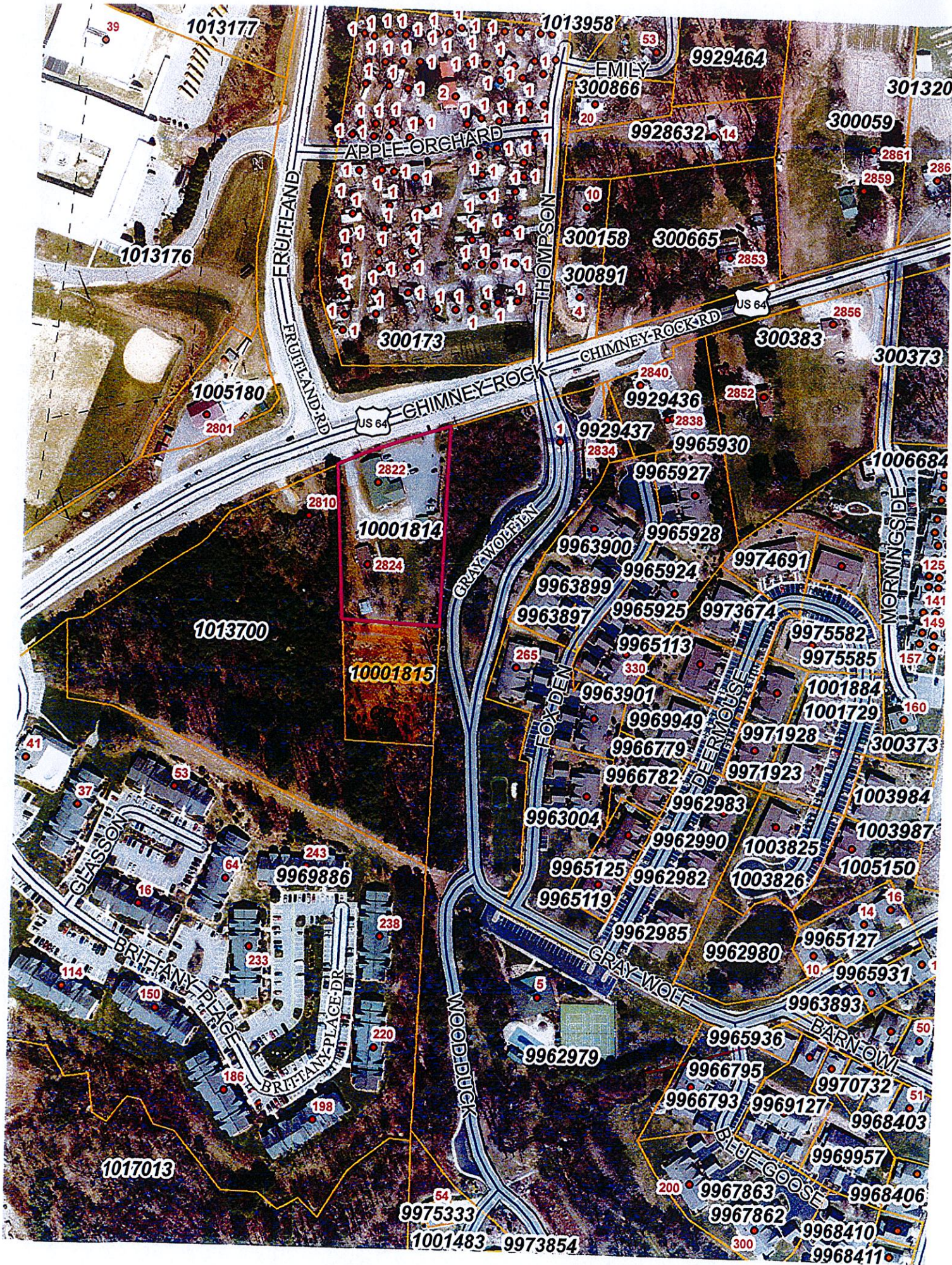


## EXHIBIT A

## Apple Valley COG

BEGINNING at a point in the common line of the property of Trustees of East Hendersonville Church of God, now or formerly (Book 586, Page 235) and Properties at UNO, LLC (Book 1449, Page 384), said point of Beginning being situate South 03-44-48 East 328.56 feet from a point within the right of way of U.S. Highway 64 marking the common front corner of the property of Trustees of East Hendersonville Church of God and the property of Properties at UNO, LLC; and running thence a new line across the property of Trustees of East Hendersonville Church of God, South 88-04-56 East 200.02 feet to a point in the western line of Wolfpen Amenities Association, Inc. (Book 1003, Page 643); thence with the western line of Wolfpen Amenities Association, Inc., South 02-00-25 West 232.12 feet to a ¾" iron pipe, common corner of Trustees of East Hendersonville Church of God, Wolfpen Amenities Association, Inc., and Properties at UNO, LLC; thence with the line of Properties at UNO, LLC, North 87-29-34 West 176.83 feet to a planted stone; thence with another line of Properties at UNO, LLC, North 03-44-48 West, crossing a ¾" iron pipe at 199.89 feet, a total distance of 231.43 feet to the point and place of Beginning, and containing 1.0 acre, more or less.

For title reference see Book 586, Page 235 and Book 590, Page 445, Henderson County Registry. And being a portion of that property conveyed to the Grantor by deed from State Board of Trustees of the Church of God, State Office, Charlotte, NC, aka WNC Church of God State Office, dated June 6, 2017, and recorded in the Henderson County Registry in Book 3093 at Page 570.



1013177

1013958

9929464

301320

APPLE ORCHARD

EMILY  
300866

9928632 14

300059

1013176

FRUHEAND  
FRUHEAND RD

300173

300158

300665

300891

2853

2861

286

2859

1005180

2801

CHIMNEY ROCK RD US 64

300383

300373

2840

9929436

2852

9929437

9965930

2810

10001814

2822

2824

GRAY WOLFEN

9963900

9965927

9965928

9963899

9965924

9974691

9963897

9965925

9973674

1013700

10001815

9965113

9975582

9975585

9963901

9969949

1001884

1001729

9966779

9966782

9971928

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200 9967863

9967862

9968410

9968411

300

Office of the Henderson County Assessor

200 North Grove Street Suite 102

Hendersonville, NC 28792-5027

Phone: 828/697-4870 Fax: 828/697-4578

[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

 COPY

Darlene Burgess  
Tax Administrator

✓ October 4, 2017

MS SUSAN THOMPSON TRUSTEE  
MR SCOTT ARNOLD TRUSTEE  
MR. JIM EARWOOD TRUSTEE  
APPLE VALLEY CHURCH OF GOD  
2822 CHIMNEY ROCK ROAD  
HENDERSONVILLE NORTH CAROLINA 28792

Re: Property Tax Exemption Parcel: #10001814

Dear Property Owners:

Our records indicate a change (physical and/or legal), occurred to the parcel referenced above. Due the (physical and/or legal), change a new application is required to be filed with the Assessor's Office.

It is the property owner's responsibility to notify the County of all changes, (physical and/or legal), in and to the property. The County is required by law to review the property at least once every four years.

Application for property tax exemption is enclosed. Please complete and return to our office within ten (10) days of the date of this.

Should I not hear from you in the time requested, the property affected may be assessed and billed at market value for the 2018 tax year forward.

Should you have any questions, please feel free to contact me at (828) 698-3004.

Sincerely,



Dee Hill  
Tax Relief Administrator

✓ Enclosures: Application for Property Tax Exemption



## HENDERSON COUNTY ASSESSOR

200 North Grove Street, Suite 102  
Hendersonville, NC 28792  
Phone: 828-697-4870  
Fax: 828-697-4578  
[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)

**Darlene Burgess**  
*Tax Administrator*

**Kevin Hensley**  
*Assistant County Assessor*

**Luke Small**  
*Deputy Tax Collector*

Date: 8-23-2018

To: Kevin

From: Dee 

Re: Late Application Property Tax Exemption-Pleasant Grove Baptist Church

### Memorandum

---

Kevin,

This parcel was in the exemption/deferred queue because parcels titled to the Church were combined. A written request was sent 2017, for them to make application. I have no application on file for them. However, they had been receiving exemption forever.

Because they did not respond to my written request, I removed the exemption resulting in the 2018 real property tax bill going out at market value.

#### Time Line:

- **8-10-2017** Written request to file application for tax exemption. Application and statue enclosed with letter.
- **8-22-2018** (1:55 PM) Pastor's wife came into the Assessor's Office, with 2018 tax bill, stating that they were a Church and did not pay taxes. I gave her an application and explained the late application process.
- **8-22-2018** (4:30 PM) Late application and letter received in the Assessor's Office.

Thank-you

Dee

8/22/18

 COPY

RECEIVED  
AUG 21 2018

To: Property Tax Commission

From: Rick Phillips, Pastor

Pleasant Grove Baptist Church (Po Box 1782, Etowah, NC 28729)

DWU  
CLERK 4:30

Re: Late Application for Property Tax Exemption - Pleasant Grove Baptist Church, 1122 Pleasant Grove Rd., Hendersonville, NC 29139

It was recently brought to my attention that we received a 2018 property tax bill for our church, Pleasant Grove Baptist, which was apparently a first since our church was previously under tax exempt status. Our church property was originally listed under 2 separate properties, but was put together as 1 property after a survey conducted by Vaughn & Melton. After inquiring as to the reason we received the tax bill, we were informed by Ms. Dee Hill at the Henderson County Tax Assessor's Office that an application for tax exemption was sent to us in August of 2017 and was never returned. We truly apologize for this oversight. The lady who previously handled such things as this passed away some time back and we do not currently have a full-time secretary. The phone number listed for us in your records, 891-9929, belonged to the lady who passed away. Her husband is elderly and must not have returned the calls from the assessor's office. We have a couple of people who collect and distribute mail to whomever it is addressed, but this particular important piece of mail obviously managed to get misplaced in the shuffle. We would most certainly appreciate your consideration in approving our church for the tax exemption and apologize again for this oversight.

Thank you for your help,

 Pastor



APPLICATION for TAX YEAR 2018

RECEIVED  
AUG 22 2018

**Property Tax Exemption or Exclusion**

APPLICATION MUST BE RECEIVED BY THE COUNTY ASSESSOR BY JANUARY 1<sup>ST</sup> TO BE TIMELY FILED

COUNTY: Henderson

MUNICIPALITY: Dunn 4:30

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at www.ncleg.net.

Full Name of Owner(s): Pleasant Grove Baptist Church  
Mailing Address of Owner: PO Box 1782 Etowah, NC 28729  
Phone Numbers: Home: ( ) Work: (828) 301-1752 Cell: (828) 778-5492

List the Parcel Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Parcel ID #: 10001611 Address/Location: 1122 Pleasant Grove Road, Hendersonville, NC

**Non-Deferment Exemptions and Exclusions**—Check or write in the exemption or exclusion for which this application is made.

These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- |  |   |  |                                     |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(17)          | Veterans organizations                    | <input type="checkbox"/> G.S. 105-278.6  | Home for the aged, sick, or infirm  |
| <input type="checkbox"/> G.S. 105-275(18),(19)     | Lodges, fraternal & civic purposes        | <input type="checkbox"/> G.S. 105-278.6  | Low- or moderate-income housing     |
| <input type="checkbox"/> G.S. 105-275(20)          | Goodwill Industries                       | <input type="checkbox"/> G.S. 105-278.6  | YMCA, SPCA, VFD, orphanage          |
| <input type="checkbox"/> G.S. 105-277(8)           | Homeowner's Association                   | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11.             |
| <input type="checkbox"/> G.S. 105-277.13           | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7  | Other charitable, educational, etc. |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes                        | <input type="checkbox"/> G.S. 105-278.8  | Charitable hospital purposes        |
| <input type="checkbox"/> G.S. 105-278.4            | Educational purposes (institutional)      | <input type="checkbox"/> G.S. 131A-21    | Medical Care Commission bonds       |
| <input type="checkbox"/> G.S. 105-278.5            | Religious educational assemblies          |  |                                     |
| <input type="checkbox"/> Other:                    |   |  |                                     |

**Tax Deferment Programs**—Check the tax deferment program for which this application is made. \*\*\*These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.\*\*\*

- |  |   |
|--|---|
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure                                    |
| <input type="checkbox"/> G.S. 105-277.1D   | Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy.    |
| <input type="checkbox"/> G.S. 105-277.14   | Working waterfront property   |
| <input type="checkbox"/> G.S. 105-278      | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing                                 |

Describe the property: Church building and land surrounding the church

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: Regular church services on Sundays and Wednesdays as well as any special services or events (such as VBS).

**AFFIRMATION:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Guck Shuckert Title: Pastor Date: 8/22/2018  
(All tenants of a tenancy \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
in common must sign.) \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY:  APPROVED  DENIED BY: \_\_\_\_\_ REASON FOR DENIAL: \_\_\_\_\_

Office of the Henderson County Assessor

200 North Grove Street Suite 102

Hendersonville, NC 28792-5027

Phone: 828/697-4870 Fax: 828/697-4578

[www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)



Darlene Burgess  
Tax Administrator

Lisa S. Obermiller  
Administrative Assistant II

✓ August 10, 2017

Pleasant Grove Baptist Church Trustees  
Post office Box 1782  
Etowah, North Carolina 28729

Re: Present-Use Value Classification: Parcel #10001611

Dear Property Owner:

Our records indicate a change (physical and/or legal), occurred to the parcel referenced above. It is currently receiving a favorable tax benefit provided by NCGS 105-278.3. [Enclosed]

It is the property owner's responsibility to notify the County of all changes, (physical and/or legal), in and to the property. The County is required by law to review the property at least once every four years.

Please complete the enclosed Application for Property Tax Exemption and return to the Assessor's Office within ten (10) days of the date of this letter so a determination can be made as eligibility of tax exempt status.

Should you have questions, or need assistance with the Application, please feel free to contact me at (828) 698-3004.

Sincerely,

Dee Hill  
Tax Relief Administrator

✓ Enclosures: NCGS 105-278.3 and Application for Property Tax Exemption

2017-08-10

see copy 10/17

# 2017-08-10 10:00 AM

**Property Tax Exemption or Exclusion**

APPLICATION MUST BE RECEIVED BY THE COUNTY ASSESSOR BY JANUARY 1<sup>ST</sup> TO BE TIMELY FILED

JNTY: \_\_\_\_\_

MUNICIPALITY: \_\_\_\_\_

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at [www.ncleg.net](http://www.ncleg.net).

Full Name of Owner(s): \_\_\_\_\_

Mailing Address of Owner: \_\_\_\_\_

Phone Numbers: Home: (\_\_\_\_) \_\_\_\_\_ Work: (\_\_\_\_) \_\_\_\_\_ Cell: (\_\_\_\_) \_\_\_\_\_

List the Parcel Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Parcel ID #: \_\_\_\_\_ Address/Location: \_\_\_\_\_

**Non-Deferment Exemptions and Exclusions**—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- G.S. 105-275(17) Veterans organizations
- G.S. 105-275(18),(19) Lodges, fraternal & civic purposes
- G.S. 105-275(20) Goodwill Industries
- G.S. 105-277(8) Homeowner's Association
- G.S. 105-277.13 Brownfields-Attach brownfields agreement.
- G.S. 105-278.3 Religious purposes
- G.S. 105-278.4 Educational purposes (institutional)
- G.S. 105-278.5 Religious educational assemblies
- Other: \_\_\_\_\_
- G.S. 105-278.6 Home for the aged, sick, or infirm
- G.S. 105-278.6 Low- or moderate-income housing
- G.S. 105-278.6 YMCA, SPCA, VFD, orphanage
- G.S. 105-278.6A CCRC-Attach Form AV-11.
- G.S. 105-278.7 Other charitable, educational, etc.
- G.S. 105-278.8 Charitable hospital purposes
- G.S. 131A-21 Medical Care Commission bonds

**Tax Deferment Programs**—Check the tax deferment program for which this application is made. \*\*\*These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.\*\*\*

- G.S. 105-275(29a) Historic district property held as a future site of a historic structure
- G.S. 105-277.1D Residence held for sale by general contractor (Lic # \_\_\_\_\_) Attach copy of the certificate of occupancy.
- G.S. 105-277.14 Working waterfront property
- G.S. 105-278 Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
- G.S. 105-278.6(e) Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: \_\_\_\_\_

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: \_\_\_\_\_

**AFFIRMATION:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

(All tenants of a tenancy \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

in common must sign.) \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY:  APPROVED  DENIED BY: \_\_\_\_\_ REASON FOR DENIAL: \_\_\_\_\_