

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**


MEETING DATE: April 20, 2005
SUBJECT: Tax Refunds
ATTACHMENTS: Refund Report

The enclosed refund requests (18) have been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that these findings are in order. The supporting documentation is on file in the County Assessor's Office.

These refund requests are submitted for the approval by the Henderson County Board of Commissioners.

TYPE:	Number Items:	Amount:
Releases	36	\$ 3,298.85
Refunds	18	\$ 1,245.28
Discoveries	6	\$ 2,190.62 (For March)

Faithfully submitted,



Stan C. Duncan, County Assessor

Process Rebate

Rebate# : 0002128605- 2004- 2004-
 55643 000000
 BEDDINGFIELD, DONALD E

Board Meeting Date :
 (For pre-approved LL/ Exempt only)

<None>

Property Tax Commission

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	18.86	18.86	0.00			11.73
Interest		0.00				
Fire District F03	3.57	3.57	0.00			2.22
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	22.43	22.43	0.00			13.95

Abstract Details Reason : SITVALCHG - Value decrease and situs change

After a field visit by the County Assessor, the value on a 1983 Winner Watercraft was adjusted from \$3,971 to \$1,500 based on the condition of the watercraft.

Process Rebate

Rebate# : 0000160985- 2004- 2004-
 55507 110000
 BLACK BEAR ADVENTURES,
 LLC

Board Meeting Date :
 (For pre-approved LL/ Exempt only)

<None>

Property Tax Commission

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	26.13		0.00			26.13
City C20	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	23.75	23.75	0.00			23.75
Interest		0.00				
Late List 100%	2.38	2.38	0.00			2.38
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	26.13	26.13	0.00			26.13

Abstract Details Reason : FULLRBAT - Full rebate/no rebill

This business is located in Polk County

Process Rebate

Rebate# : 55688 0000290732- 2004- 2004- 000000 Board Meeting Date : <None> Property Tax Commission

CAPPS, RONDALL L - - -

Total Real Value 34,400 Land Def Value Historic Def Value Use Value 29,000

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	163.40	163.40	0.00			25.65
Interest		0.00				
Fire District F12	30.96	30.96	0.00			4.86
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	194.36	194.36	0.00			30.51

Abstract Details. Reason : SITVALCHG - Value decrease and situs change

This property is on the Polk County line. Assessed acreage did not account for portion being assessed by Polk Co. Releasing difference in value from acreage amount assessed in Polk Co.

Process Rebate

Rebate# : 55693 0000290734- 2003- 2003- 000000 Board Meeting Date : <None> Property Tax Commission

CAPPS, RONDALL L - - -

Total Real Value 34,900 Land Def Value Historic Def Value Use Value 29,000

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	165.78	165.78	0.00			28.03
Interest		7.05				1.20
Fire District F12	31.41	31.41	0.00			5.31
Interest		1.33				0.22
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	197.19	205.57	0.00			34.76

Abstract Details. Reason : SITVALCHG - Value decrease and situs change

This property is on the Polk County line. Assessed acreage did not account for portion being assessed by Polk Co. Releasing difference in value from acreage amount assessed in Polk Co.

Process Rebate

Rebate# : 55695 0000290736- 2002- 2002- 000000 Board Meeting Date : <None> Property Tax Commission

CAPPS, RONDALL L - - -

Total Real Value 30,500 Land Def Value Historic Def Value Use Value 25,400

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	152.50	152.50	0.00			25.50
Interest		6.48				1.08
Fire District F12	27.45	27.45	0.00			4.59
Interest		1.17				0.20
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	179.95	187.60	0.00			31.37

Abstract Details Reason : SITVALCHG - Value decrease and situs change

This property is on the Polk County line. Assessed acreage did not account for portion being assessed by Polk Co. Releasing difference in value from acreage amount assessed in Polk Co.

Process Rebate

Rebate# : 55696 0000290738- 2001- 2001- 000000 Board Meeting Date : <None> Property Tax Commission

CAPPS, RONDALL L - - -

Total Real Value 30,500 Land Def Value Historic Def Value Use Value 25,400

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	152.50	152.50	0.00			25.50
Interest		5.34				0.89
Fire District F12	27.45	27.45	0.00			4.59
Interest		0.96				0.16
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	179.95	186.25	0.00			31.14

Abstract Details Reason : SITVALCHG - Value decrease and situs change

This property is on the Polk County line. Assessed acreage did not account for portion being assessed by Polk Co. Releasing difference in value from acreage amount assessed in Polk Co.

Process Rebate

Rebate# : 0000423811- 2004- 2004-
 55475 000000
 DAVIDSON, DONALD
 MICHAEL

Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	21.85	21.85	0.00			16.15
Interest		0.60				0.44
Fire District F07	4.83	4.83	0.00			3.57
Interest		0.13				0.10
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	26.68	27.41	0.00			20.26

Abstract Details Reason : VALDCR - Value decrease

After a field visit from the County Assessor, there was a reduction made based on the condition of a 1982 Hobie Cat Sailboat.

Process Rebate

Rebate# : 0002129252- 2004- 2004-
 55642 000000
 DE JONGE, O WILLIAM

Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	61.28	61.28	0.00			30.45
Interest		0.00				
Fire District F07	13.55	13.55	0.00			6.74
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	74.83	74.83	0.00			37.19

Abstract Details Reason : SITVALCHG - Value decrease and situs change

After a field visit from the County Assessor, a reduction was made to a 2000 Scout watercraft based on the motor was a 1986, not a 1999.

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Process Rebate

Rebate# : 0000423812- 2004- 2004-
 55472 000000
 DAVIDSON, DONALD
 MICHAEL

Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	37.57	37.57	0.00			30.44
Interest		1.03				0.83
Fire District F07	8.31	8.31	0.00			6.73
Interest		0.23				0.19
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	45.88	47.14	0.00			38.19

Abstract Details Reason : VALDCR - Value decrease

Based on the condition of the 1966 Chev and 1968 Volkswagon Beetle, a reduction was made in value.

Process Rebate

Rebate# : 0002129362- 2004- 2004-
 55474 000000
 DAVIDSON, DONALD
 MICHAEL

Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	6.89	6.89	0.00			4.51
Interest		0.19				0.12
Fire District F07	1.52	1.52	0.00			0.99
Interest		0.04				0.03
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	8.41	8.64	0.00			5.65

Abstract Details Reason : VALDCR - Value decrease

Based on the condition of the 1990 Kawaski jet ski, a reduction was made in value.

Process Rebate

Rebate# : 0000390676- 2004- 2004-
55503 000000

Board Meeting Date :
(For pre-approved LL/ Exempt only)

<None>

Property Tax Commission

FULENWIDER ENTERPRISES - -

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C10	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	788.75	788.75	0.00			6.15
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	788.75	788.75	0.00			6.15

Abstract Details Reason : VALDCR - Value decrease

Leasehold improvement acquisitions were overstated for 2004. Amended listings 3/15/05 for 2004.

Process Rebate

Rebate# : 0000148324- 2004- 2004-
55459 000000

Board Meeting Date :
(For pre-approved LL/ Exempt only)

<None>

Property Tax Commission

HANNEN, JAMES E -

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	27.74		0.00			27.74
Late List 100%	0.00	0.00	0.00			0.00
County	27.74	27.74	0.00			27.74
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	27.74	27.74	0.00			27.74

Abstract Details Reason : FULLRBAT - Full rebate/no rebill

Taxpayer does not own this manufactured home. They have paid taxes on it for years. Refund 2004 bill only. The manufactured home in this Lot 4 Country Creek all along is 8804030.

Process Rebate

Rebate# : 0000634110- 2004- 2004- 55636 000000

Board Meeting Date : <None> (For pre-approved LL/ Exempt only)

Property Tax Commission

NEW POINTE BUILDERS

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C10	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	227.02	227.02	0.00			80.41
Interest		6.24				2.21
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	227.02	233.26	0.00			82.62

Abstract Details Reason : VALDCR - Value decrease

Taxpayer overstated assets in 2004. This was recognized when amended listing was provided as a result of discovery conference for years 2000-2003.

Process Rebate

Rebate# : 55580 0000295640- 2004- 2004- 000000

Board Meeting Date : <None> (For pre-approved LL/ Exempt only)

Property Tax Commission

ROBERTS, BILLIE DALTON

Total Real Value 130,900 Land Def Value Historic Def Value Use Value 98,100

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	621.78	621.78	0.00			155.80
Interest		0.00				
Fire District F04	98.18	98.18	0.00			24.60
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	719.96	719.96	0.00			180.40

Abstract Details Reason : VALDCR - Value decrease

A building was billed on the wrong parcel. Released and added to parcel 99-64679, Taxpayer: Lyndell Bickford.

Process Rebate

Rebate#: 55581 0000295641- 2003- 2003- 000000 Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

ROBERTS, BILLIE DALTON -

Total Real Value 143,700 Land Def Value Historic Def Value Use Value 110,900

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	682.58	682.58	0.00			155.80
Interest		0.00				
Fire District F04	107.78	107.78	0.00			24.60
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	790.36	790.36	0.00			180.40

Abstract Details Reason: VALDCR - Value decrease

A building was billed on the wrong parcel.
 Released and added to parcel 99-64679,
 Taxpayer: Lyndell Bickford.

Process Rebate

Rebate#: 55582 0000295642- 2002- 2002- 000000 Board Meeting Date : <None> Property Tax Commission
 (For pre-approved LL/ Exempt only)

ROBERTS, BILLIE DALTON -

Total Real Value 120,500 Land Def Value Historic Def Value Use Value 91,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	602.50	602.50	0.00			144.50
Interest		0.00				
Fire District F04	96.40	96.40	0.00			23.12
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	698.90	698.90	0.00			167.62

Abstract Details Reason: VALDCR - Value decrease

A building was billed on the wrong parcel.
 Released and added to parcel 99-64679,
 Taxpayer: Lyndell Bickford.

Process Rebate

Rebate# : 55583 0000295643- 2001- 2001- 000000 Board Meeting Date : <None> Property Tax Commission

ROBERTS, BILLIE DALTON -

Total Real Value 120,500 Land Def Value Historic Def Value Use Value 91,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	602.50	602.50	0.00			144.50
Interest		0.00				
Fire District F04	87.97	87.97	0.00			21.10
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	690.47	690.47	0.00			165.60

Abstract Details Reason : VALDCR - Value decrease

A building was billed on the wrong parcel.
Released and added to parcel 99-64679,
Taxpayer: Lyndell Bickford.

Process Rebate

Rebate# : 55584 0000295644- 2000- 2000- 000000 Board Meeting Date : <None> Property Tax Commission

ROBERTS, BILLIE DALTON -

Total Real Value 120,500 Land Def Value Historic Def Value Use Value 91,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00			0.00
County	602.50	602.50	0.00			144.50
Interest		0.00				
Fire District F04	87.97	87.97	0.00			21.10
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	690.47	690.47	0.00			165.60

Abstract Details Reason : VALDCR - Value decrease

A building was billed on the wrong parcel.
Released and added to parcel 99-64679,
Taxpayer: Lyndell Bickford.