

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: January 18, 2006

SUBJECT: Tax Refunds

ATTACHMENTS: Refund Report

SUMMARY OF REQUEST:

The enclosed refund requests (10) 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.

Please note that \$38,918.64 of the total \$39,349.19 amount of revenue refunded is in regards to the Property Tax Commission appeal of the Blue Ridge Mall property.

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

Type	Number of Items:	Revenue Amount:
Releases	151	\$518,926.59
Refunds	10	\$ 39,349.19
Discoveries	0*	\$ -0-

*The month of January is the official listing period. February becomes the first month where Discoveries will be pursued and will be shown on the March report.

Faithfully Submitted,



Stan C. Duncan

County Assessor

Process Rebate

Return

Rebate# : 0002128496- 2005- 2005- 59094 000000

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

<None>

Property Tax Commission

ALLEN, EDD H

S- 246-58-4236

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	11.69	11.69	0.00			3.96
Interest		0.00				
Fire District F05	2.16	2.16	0.00			0.73
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(\$)	13.85	13.85	0.00			4.69

Abstract Details Reason : VALDCR - Value decrease Approve Reject

After review of appeal, value of 1978 Cajun boat reduced.

Process Rebate

Return

Rebate# : 58990 0000232913- 2004- 2004- 000000

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

<None>

Property Tax Commission

BLUE RIDGE MALL LLC

F- 58-2348766

Total Real Value 13,484,000 Land Def Value

Historic Def Value

Use Value 9,692,900

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	64,049.00	64,049.00	0.00			18,007.72
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(\$)	64,049.00	64,049.00	0.00			18,007.72

Abstract Details Reason : VALDCR - Value decrease Approve Reject

As a result of the 2003 Property Tax Commission appeal, the value was reduced from \$13,484,000 to \$9,692,900

Process Rebate

Return

Rebate#: 59029 0000232914- 2003- 2003- 000000 Board Meeting Date : (For pre-approved LL/ Exempt only)

Property Tax Commission

BLUE RIDGE MALL LLC F- 58-2348766

Total Real Value 473,900 Land Def Value Historic Def Value Use Value 168,300

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	0.00
County	2,251.03	2,251.03	0.00			1,451.60
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(\$)	2,251.03	2,251.03	0.00			1,451.60

Abstract Details Reason:

As a result of the 2003 Property Tax Commission appeal, the value was reduced from \$473,900 to \$168,300

Process Rebate

Return

Rebate#: 59030 0000232912- 2004- 2004- 000000 Board Meeting Date : (For pre-approved LL/ Exempt only)

Property Tax Commission

BLUE RIDGE MALL LLC F- 58-2348766

Total Real Value 473,900 Land Def Value Historic Def Value Use Value 168,300

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	<input type="text"/>	<input type="text"/>	0.00
County	2,251.03	2,251.03	0.00			1,451.60
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(\$)	2,251.03	2,251.03	0.00			1,451.60

Abstract Details Reason:

As a result of the 2003 Property Tax Commission appeal, the value was reduced from \$473,900 to \$168,300

Process Rebate

Return

Rebate# : 58989 0000232915- 2003- 2003- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)

BLUE RIDGE MALL LLC F- 58-2348766

Total Real Value 13,484,000 Land Def Value Historic Def Value Use Value 9,692,900

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Late List 100%	0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	0.00
County	64,049.00	64,049.00	0.00			18,007.72
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(\$)	64,049.00	64,049.00	0.00			18,007.72

Abstract Details Reason :

As a result of the 2003 Property Tax Commission appeal, the value was reduced from \$13,484,000 to \$9,692,900

Process Rebate

Return

Rebate# : 59077 0002329909- 2005- 2005- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)

FIRST CITIZENS LEASING W- 142817

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	201.54		0.00			201.54
City C10	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00	<input type="text"/>	<input type="text"/>	0.00
County	201.54	201.54	0.00			201.54
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(\$)	201.54	201.54	0.00			201.54

Abstract Details Reason :

Filed in error by Lessor

Return

Process Rebate

Rebate# : 0002131190- 2005- 2005- 59018 000000

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

<None>

Property Tax Commission

MARSHALL, SARAH H

S- 239-42-5927

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	143.69	50.39	93.30			92.19
Interest		0.00	1.87			
Fire District F02	22.32	22.32	0.00			14.32
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(\$)	166.01	72.71	95.17			106.51

Abstract Details Reason : VALDCR - Value decrease

Value adjustment on 1990 Correct Craft boat.

Return

Process Rebate

Rebate# : 0002131525- 2005- 2005- 59014 000000

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

<None>

Property Tax Commission

STEFFAN, RICHARD ALLEN

W- 365328

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C20	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	16.89	16.89	0.00			12.77
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(\$)	16.89	16.89	0.00			12.77

Abstract Details Reason : VALDCR - Value decrease

After field review, adjusted the value on a 2001 Blue Gill canoe.

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Process Rebate

Return

Rebate# : 0000747724- 2004- 2004-
59040 000000

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

<None>

Property Tax Commission

TODD, FRANK L SR W- 346257

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C20	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	71.25	71.25	0.00			52.25
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(\$)	71.25	71.25	0.00			52.25

Abstract Details Reason : VALDCR - Value decrease Approve Reject

After review of appeal, reduced the value on a 1963 Buick.

Process Rebate

Return

Rebate# : 0000747724- 2005- 2005-
59041 000000

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

<None>

Property Tax Commission

TODD, FRANK L SR W- 346257

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C20	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	73.39	73.39	0.00			52.79
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(\$)	73.39	73.39	0.00			52.79

Abstract Details Reason : VALDCR - Value decrease Approve Reject

After review of appeal, reduced the value on a 1963 Buick.