

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 15, 2006

SUBJECT: Tax Refunds

ATTACHMENTS: Refund Report

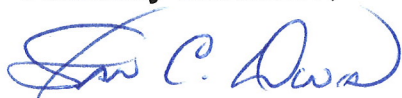
SUMMARY OF REQUEST:

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.

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

| Type | Number of Items: | Revenue Amount: |
|--------------------|------------------|-------------------------|
| Releases | 19 | \$ 2,648.94 |
| Refunds | 10 | \$ 1,827.84 |
| Discoveries (Feb.) | 20* | \$ 20,721.52 (*pending) |

Faithfully Submitted,



Stan C. Duncan

County Assessor

Process Rebate

Rebate# : 59405 0000558327- 2005- 2005- 000000 Board Meeting Date :
 (For pre-approved LL/ Exempt only)
 ANGIER, NEWTON DUKE JR S- 242-76-9923

<None> Property Tax Commission

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|------------------|------------|----------|---------|-------|-------------|------------|
| Full Rebate | 7.21 | | 0.00 | | | 7.21 |
| City C51 | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Interest | | | | | | |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| County | 7.21 | 7.21 | 0.00 | | | 7.21 |
| 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(\$) | 7.21 | 7.21 | 0.00 | | | 7.21 |

Abstract Details Reason : FULLRBAT - Full rebate/no rebill

Watercraft is listed in Polk County.

Process Rebate

Rebate# : 59249 0000311433- 2005- 2005- 000000 Board Meeting Date :
 (For pre-approved LL/ Exempt only)
 BATH & BODY WORKS INC. F- 31-1437170

<None> Property Tax Commission

| 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 | 462.95 | 462.95 | 0.00 | | | 0.00 |
| Interest | | 0.00 | | | | |
| Late List 100% | 46.29 | 46.29 | 0.00 | | | 46.29 |
| Cost | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Total Amount(\$) | 509.24 | 509.24 | 0.00 | | | 46.29 |

Abstract Details Reason : MISDCR - Misc decrease (late list/recycle)

Late listed in error. Removing late list charge.

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Process Rebate

Rebate# : 59410 0000486382- 2005- 2005- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)

CHILDREDN & FAMILY RES CTR W- 400197
 FOUND INC

Total Real Value 83,800 Land Def Value Historic Def Value Use Value 83,800

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|------------------|------------|----------|---------|-------|-------------|------------|
| Full Rebate | 431.57 | | 0.00 | | | 431.57 |
| City C10 | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Interest | | | | | | |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| County | 431.57 | 431.57 | 0.00 | | | 431.57 |
| 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(\$) | 431.57 | 431.57 | 0.00 | | | 431.57 |

Abstract Details Reason :

Parcel should have received exemption,
 per county assessor. Parcel approved for
 tax year 2005

Process Rebate

Rebate# : 59401 0000327461- 2004- 2004- 110000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)

DALTON, CLIFFORD D/B/A F- 24-1601612

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|-------------------|------------|----------|---------|-------|-------------|------------|
| Full Rebate | 559.35 | | 0.00 | | | 612.49 |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| County | 427.50 | 427.50 | 0.00 | | | 427.50 |
| Interest | | 40.61 | | | | 40.61 |
| Fire District F03 | 81.00 | 81.00 | 0.00 | | | 81.00 |
| Interest | | 7.70 | | | | 7.70 |
| Late List 100% | 50.85 | 50.85 | 0.00 | | | 50.85 |
| Interest | | 4.83 | 0.00 | | | 4.83 |
| Cost | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Total Amount(\$) | 559.35 | 612.49 | 0.00 | | | 612.49 |

Abstract Details Reason :

Business closed in year 2003.

Process Rebate

Rebate#: 59363 0000476481- 2005- 2005- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)
 FEELIN GREAT F- 56-2031711

| 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 | 679.07 | 679.07 | 0.00 | | | 266.68 |
| 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(\$) | 679.07 | 679.07 | 0.00 | | | 266.68 |

Abstract Details Reason :

Lessee incorrectly listed this property as an acquisition for 2005. It is "leased equipment" and was listed by the leasing company for 2005.

Process Rebate

Rebate#: 59369 0002241948- 2005- 2005- 110000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)
 FOCARINO, DANIEL W- 432887

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|------------------|------------|----------|---------|-------|-------------|------------|
| Full Rebate | 61.72 | | 0.00 | | | 61.72 |
| City C10 | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Interest | | | | | | |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| County | 56.11 | 56.11 | 0.00 | | | 56.11 |
| Interest | | 0.00 | | | | |
| Late List 100% | 5.61 | 5.61 | 0.00 | | | 5.61 |
| Cost | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Total Amount(\$) | 61.72 | 61.72 | 0.00 | | | 61.72 |

Abstract Details Reason :

Double listed on #2133168, Negoziros.
 Rebate in full.

Process Rebate

Rebate# : 59409 0000195430- 2005- 2005- 000000 Board Meeting Date :
 (For pre-approved LL/ Exempt only)
 HENN, BRYAN CHARLES SR S- 241-88-6160

<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 | 490.92 | 490.92 | 0.00 | | | 3.82 |
| Interest | | 0.00 | | | | |
| Fire District F05 | 90.56 | 90.56 | 0.00 | | | 0.71 |
| 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(\$) | 581.48 | 581.48 | 0.00 | | | 4.53 |

Abstract Details Reason : VALDCR - Value decrease

Clerical error. Failure to recognize disposals.

Process Rebate

Rebate# : 59017 0002346032- 2005- 2005- 000000 Board Meeting Date :
 (For pre-approved LL/ Exempt only)
 MCCRAW, JESSE ADAM S- 238-55-9665

<None> Property Tax Commission

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|-------------------|------------|----------|---------|-------|-------------|------------|
| Full Rebate | 61.00 | | 0.00 | | | 62.22 |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| County | 51.50 | 51.50 | 0.00 | | | 51.50 |
| Interest | | 1.03 | | | | 1.03 |
| Fire District F01 | 9.50 | 9.50 | 0.00 | | | 9.50 |
| Interest | | 0.19 | | | | 0.19 |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Cost | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Total Amount(\$) | 61.00 | 62.22 | 0.00 | | | 62.22 |

Abstract Details Reason : FULLRBAT - Full rebate/no rebill

Value reduction on a 1966 semi-truck after field visit. Truck located in a field in very poor condition; rust & doesn't run.

Process Rebate

Rebate# : 59408 0000512888- 2005- 2005- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)
 VOGEL, BETTY ANNE W- 372667
 Total Real Value 124,500 Land Def Value Historic Def Value Use Value 62,250

| 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 | 641.18 | 641.18 | 0.00 | | | 320.59 |
| 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(\$) | 641.18 | 641.18 | 0.00 | | | 320.59 |

Abstract Details Reason :

Parcel should have received elderly exclusion.
 The exclusion was approved for the tax year 2005.

Process Rebate

Rebate# : 59261 0000736771- 2004- 2004- 000000 Board Meeting Date : Property Tax Commission
 (For pre-approved LL/ Exempt only)
 WALBAR ASSOCIATES W- 219979

| 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 | 86.31 | 86.31 | 0.00 | | | 0.00 |
| Interest | | 0.00 | | | | |
| Fire District F02 | 14.54 | 14.54 | 0.00 | | | 14.54 |
| 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(\$) | 100.85 | 100.85 | 0.00 | | | 14.54 |

Abstract Details Reason :

Property is located in City of Hendersonville.
 Refunding taxes for Valley Hill fire district.
 City of Hendersonville will bill for city fire district.