

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 21, 2006

SUBJECT: Tax Refunds

ATTACHMENTS: Refund Report

SUMMARY OF REQUEST:

The enclosed refund requests (12) 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 | 8 | \$ 652.24 |
| Refunds | 12 | \$ 367,727.59 |

Faithfully Submitted,



Stan C. Duncan

County Assessor

0000019531-2005-2005-000000 FULL REBATE

MH BURNED 2004 RELEASE 2005 BILL.NOW HAS 96 CLAY MH ON AS REAL PROP

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|---------------------|-----------|--------------|-------------|-------------------|-------------------------|-----------------|
| 60607 | CNTY | COUNTY | 14.42 | 1.44 | 0.00 | \$ 15.86 |
| 60607 | FIRE | GREEN RIVER | 2.10 | 0.21 | 0.00 | \$ 2.31 |
| Bill Total: | | | | | | \$ 18.17 |
| Grand Total: | | | | | | \$ 18.17 |

REFUNDS

RAFLATAC INC

0000046291-2004-2004-000000 VALUE DECREASE

PAUL APPEL APPEALED RAFLATAC'S 2004 VALUE. LEASEHOLD IMPROVEMENTS WERE ASSESSED AS PERSONAL PROPERTY AND ASSESSED AS REAL PROPERTY. REBATE- DUE TO DOUBLE ASSESSMENT OF PERSONAL AND REAL PROPERTY.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|--------------------|-----------|--------------|-------------|-------------------|-------------------------|---------------------|
| 60595 | CNTY | COUNTY | 74,471.05 | 0.00 | 0.00 | \$ 74,471.05 |
| 60595 | CITY | MILLS RIVER | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| Bill Total: | | | | | | \$ 74,471.05 |

0000046291-2005-2005-000000 VALUE DECREASE

PAUL APPEL APPEALED RAFLATAC'S 2005 VALUE. LEASEHOLD IMPROVEMENTS WERE ASSESSED AS PERSONAL PROPERTY AND ASSESSED AS REAL PROPERTY. REBATE- DUE TO DOUBLE ASSESSMENT OF PERSONAL AND REAL PROPERTY.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|--------------------|-----------|--------------|-------------|-------------------|-------------------------|---------------------|
| 60594 | CNTY | COUNTY | 76,003.43 | 0.00 | 0.00 | \$ 76,003.43 |
| 60594 | CITY | MILLS RIVER | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| Bill Total: | | | | | | \$ 76,003.43 |

0000046292-2003-2003-000000 VALUE DECREASE

PAUL APPEL APPEALED RAFLATAC'S 2003 VALUE. LEASEHOLD IMPROVEMENTS WERE ASSESSED AS PERSONAL PROPERTY AND ASSESSED AS REAL PROPERTY. REBATE- DUE TO DOUBLE ASSESSMENT OF PERSONAL AND REAL PROPERTY.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|--------------------|-----------|--------------|-------------|-------------------|-------------------------|---------------------|
| 60596 | CNTY | COUNTY | 78,841.76 | 0.00 | 0.00 | \$ 78,841.76 |
| Bill Total: | | | | | | \$ 78,841.76 |

0000046294-2002-2002-000000 VALUE DECREASE

PAUL APPEL APPEALED RAFLATAC'S 2002 VALUE. LEASEHOLD IMPROVEMENTS WERE ASSESSED AS PERSONAL PROPERTY AND ASSESSED AS REAL PROPERTY. REBATE- DUE TO DOUBLE ASSESSMENT OF PERSONAL AND REAL PROPERTY.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|---------------------|-----------|--------------|-------------|-------------------|-------------------------|----------------------|
| 60597 | CNTY | COUNTY | 84,064.49 | 0.00 | 0.00 | \$ 84,064.49 |
| Bill Total: | | | | | | \$ 84,064.49 |
| Grand Total: | | | | | | \$ 313,380.73 |

REFUNDS

VANWINGERDEN INTERNATIONAL INC

0000670656-2004-2004-000000 VALUE DECREASE
 AS PER PTC APPEAL, VALUE REDUCED TO \$1,605,400 AS MARKET VALUE, \$1,421,600 AS ASSESSED VALUE.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|----------|-----------|--------------|-------------|-------------------|-------------------------|--------------------|
| 60590 | CITY | MILLS RIVER | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| 60590 | CNTY | COUNTY | 1,018.40 | 0.00 | 0.00 | \$ 1,018.40 |
| | | | | | Bill Total: | \$ 1,018.40 |

0000670659-2004-2004-000000 VALUE DECREASE
 AS PER PTC APPEAL, VALUE REDUCED TO \$2,362,800 AS MARKET VALUE, \$1,965,424 AS ASSESSED VALUE.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|----------|-----------|--------------|-------------|-------------------|-------------------------|--------------------|
| 60592 | CNTY | COUNTY | 5,095.69 | 0.00 | 0.00 | \$ 5,095.69 |
| 60592 | CITY | MILLS RIVER | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| | | | | | Bill Total: | \$ 5,095.69 |

0000670659-2005-2005-000000 VALUE DECREASE
 AS PER PTC APPEAL, VALUE REDUCED TO \$2,362,800 AS MARKET VALUE, \$1,965,424 AS ASSESSED VALUE.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|----------|-----------|--------------|-------------|-------------------|-------------------------|--------------------|
| 60593 | FIRE | F19 | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| 60593 | CNTY | COUNTY | 5,019.07 | 0.00 | 0.00 | \$ 5,019.07 |
| 60593 | CITY | MILLS RIVER | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| | | | | | Bill Total: | \$ 5,019.07 |

0000670660-2003-2003-000000 VALUE DECREASE
 AS PER PTC APPEAL, VALUE REDUCED TO \$2,362,800 AS MARKET VALUE, \$1,965,424 AS ASSESSED VALUE.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|----------|-----------|--------------|-------------|-------------------|-------------------------|--------------------|
| 60591 | CNTY | COUNTY | 5,095.69 | 0.00 | 0.00 | \$ 5,095.69 |
| | | | | | Bill Total: | \$ 5,095.69 |

0000670661-2003-2003-000000 VALUE DECREASE
 AS PER PTC APPEAL, VALUE REDUCED TO \$1,605,400 AS MARKET VALUE, \$1,421,600 AS ASSESSED VALUE.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|----------|-----------|--------------|-------------|-------------------|-------------------------|---------------------|
| 60589 | CNTY | COUNTY | 1,018.40 | 0.00 | 0.00 | \$ 1,018.40 |
| | | | | | Bill Total: | \$ 1,018.40 |
| | | | | | Grand Total: | \$ 17,247.25 |

REFUNDS

WESTERN CAROLINA DOUGHNUT CORP

0002324644-2005-2005-000000 DBL LISTED

LEASEHOLD IMPROVEMENTS CONTAINED COST OF BLDG BUILT BY TP. BUILDING IS ALSO ASSESSED ON REAL PROPERTY & BILLED TO LANDLORD, B. HYDER. HE, IN TURN, BILLS THIS BACK TO TENANT, WESTERN CAROLINA DOUGHNUT.

| Rebate # | Rate Type | Jurisdiction | Rebated Tax | Rebated Late List | Rebated Billed Interest | Total |
|---------------------|-----------|----------------|-------------|-------------------|-------------------------|--------------------|
| 60578 | CNTY | COUNTY | 2,999.75 | 0.00 | 0.00 | \$ 2,999.75 |
| 60578 | CITY | HENDERSONVILLE | 0.00 | 0.00 | 0.00 | \$ 0.00 |
| Bill Total: | | | | | | \$ 2,999.75 |
| Grand Total: | | | | | | \$ 2,999.75 |

Number of Bills = 11

Total Amount = \$333,645.90

Process Rebate

Return

0000046293- 2002- 2002- 110000

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

Property Tax Commission

RAFLATAC INC

F- 56-1451390

| Tax Detail | Billed Amt | Paid Amt | Due Amt | %Good | Release Amt | Rebate Amt |
|-------------------|------------|-----------|---------|-------|-------------|------------|
| Full Rebate | 34,081.69 | | 0.00 | | | 34,081.69 |
| Late List 100% | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Fire District F08 | 34,081.69 | 34,081.69 | 0.00 | | | 34,081.69 |
| 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(\$) | 34,081.69 | 34,081.69 | 0.00 | | | 34,081.69 |

Reason :

PAUL APPEL APPEALED RAFLATAC'S 2002 VALUE. LEASEHOLD IMPROVEMENTS WERE ASSESSED AS PERSONAL PROPERTY AND ASSESSED AS REAL PROPERTY. REBATE-DUE TO DOUBLE ASSESSMENT OF PERSONAL AND REAL PROPERTY.

**Due to the Legacy System, this Refund was unable to process and reflect on the Report. However, the value is included in the total Refunds on the Summary Report.