

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** February 21, 2007

**SUBJECT:** Tax Refunds

**ATTACHMENTS:** Refund Report

**SUMMARY OF REQUEST:**

The enclosed refund requests (23) 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.

<b>Type</b>	<b>Number of Items:</b>	<b>Revenue Amount:</b>
<b>Releases</b>	<b>21</b>	<b>\$ 4,007.16</b>
<b>Refunds</b>	<b>23</b>	<b>\$ 5,307.38</b>

**Faithfully Submitted,**



**Stan C. Duncan**

**County Assessor**

**BOARD ACTION REQUEST: Consent Approval Requested**

**Suggested Motion: "I move the Board approve the Tax Refund Report as presented."**

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**REFUNDS**

CARILLON ASSISTED LIVING OF HENDERSONVILLE LLC

0002352406-2006-2006-110000 DBL LISTED

2006 INITIAL LISTING. TAXPAYER LISTED BUILDING ACCOUNT AS MACHINERY & EQUIP., FAILED TO LIST COMPUTER EQUIP., & INCLUDED G/L ADJUSTMENT FOR CIP IN M&E.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
63921	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
63921	CNTY	COUNTY	20,323.25	2,032.33	0.00	\$ 22,355.58
<b>Bill Total:</b>						<b>\$ 22,355.58</b>
<b>Grand Total:</b>						<b>\$ 22,355.58</b>

CONSTANTINOU STEVE

0002261900-2006-2006-000000 SITUS CHANGE

ANNEXED BY TOWN OF FLETCHER EFFECTIVE 10/10/2005. RELEASE F04 FIRE TAX FOR 2006

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
63943	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
63943	FIRE	FLETCHER	702.43	0.00	0.00	\$ 702.43
<b>Bill Total:</b>						<b>\$ 702.43</b>
<b>Grand Total:</b>						<b>\$ 702.43</b>

EUGENIA C BIDDLE TRUST

0000356811-2006-2006-000000 SITVALCHG

PROPERTY OWNER SHOULD HAVE RECEIVED ELDERLY EXCLUSION AS PER NCGS 105-277.1. PROPERTY OWNER QUALIFIES FOR 1/2 VALUE OF BUILDING.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64106	CNTY	COUNTY	255.94	0.00	0.00	\$ 255.94
64106	FIRE	ETOWAH-HORSESHOE	77.01	0.00	0.00	\$ 77.01
<b>Bill Total:</b>						<b>\$ 332.95</b>
<b>Grand Total:</b>						<b>\$ 332.95</b>

①

**REFUNDS**

HODGES, WILLIAM TRENT

0000761461-2005-2005-000000 SITUS CHANGE

SITUS CORRECTION. PARCEL WAS BILLED FOR MILLS RIVER FIRE IN ERROR FOR 2005 AND 2006.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64023	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
64023	FIRE	MILLS RIVER	82.62	0.00	0.00	\$ 82.62
<b>Bill Total:</b>						<b>\$ 82.62</b>

0000761461-2006-2006-000000 SITUS CHANGE

SITUS CORRECTION. PARCEL WAS BILLED FOR MILLS RIVER FIRE IN ERROR FOR 2005 AND 2006.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64024	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
64024	FIRE	MILLS RIVER	82.62	0.00	0.00	\$ 82.62
<b>Bill Total:</b>						<b>\$ 82.62</b>
<b>Grand Total:</b>						<b>\$ 165.24</b>

MOUNTAIN LAUREL COMMUNITY SERVING

0000706096-2006-2006-000000 FULL REBATE

THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64097	CNTY	COUNTY	1,588.78	0.00	0.00	\$ 1,588.78
64097	FIRE	VALLEY HILL	224.96	0.00	0.00	\$ 224.96
<b>Bill Total:</b>						<b>\$ 1,813.74</b>
<b>Grand Total:</b>						<b>\$ 1,813.74</b>

②

**REFUNDS**

MURRAY JOHN

0000458838-2004-2004-000000 FULL REBATE  
 REFUND 2002-2006 TAX BILLS ON MANUFACTURED HOME. THE MURRAYS NEVER OWNED THIS 1965 MANUFACTURED HOME.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64041	CNTY	COUNTY	37.78	0.00	0.00	\$ 37.78
64041	FIRE	BLUE RIDGE	7.56	0.00	0.00	\$ 7.56
<b>Bill Total:</b>						<b>\$ 45.34</b>

0000458838-2005-2005-000000 FULL REBATE  
 REFUND 2002-2006 TAX BILLS ON MANUFACTURED HOME. THE MURRAYS NEVER OWNED THIS 1965 MANUFACTURED HOME.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64042	CNTY	COUNTY	40.96	0.00	0.00	\$ 40.96
64042	FIRE	BLUE RIDGE	7.56	0.00	0.00	\$ 7.56
<b>Bill Total:</b>						<b>\$ 48.52</b>

0000458838-2006-2006-000000 FULL REBATE  
 REFUND 2002-2006 TAX BILLS ON MANUFACTURED HOME. THE MURRAYS NEVER OWNED THIS 1965 MANUFACTURED HOME.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64043	CNTY	COUNTY	44.94	0.00	0.00	\$ 44.94
64043	FIRE	BLUE RIDGE	7.56	0.00	0.00	\$ 7.56
<b>Bill Total:</b>						<b>\$ 52.50</b>

0000458842-2003-2003-000000 FULL REBATE  
 REFUND 2002-2006 TAX BILLS ON MANUFACTURED HOME. THE MURRAYS NEVER OWNED THIS 1965 MANUFACTURED HOME.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64040	CNTY	COUNTY	5.23	0.00	0.00	\$ 5.23
64040	FIRE	BLUE RIDGE	0.88	0.00	0.00	\$ 0.88
<b>Bill Total:</b>						<b>\$ 6.11</b>

0000458845-2002-2002-000000 FULL REBATE  
 REFUND 2002-2006 TAX BILLS ON MANUFACTURED HOME. THE MURRAYS NEVER OWNED THIS 1965 MANUFACTURED HOME.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64039	CNTY	COUNTY	5.50	0.00	0.00	\$ 5.50
64039	FIRE	BLUE RIDGE	0.99	0.00	0.00	\$ 0.99
<b>Bill Total:</b>						<b>\$ 6.49</b>

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**REFUNDS**

Grand Total:

\$ 158.96

NC FOUR C'S LLC

0000562127-2005-2005-000000 FULL REBATE

THIS PARCEL WAS OWNED BY HAROLD D MATOUS 1157/493 IN 2005. WAS TRANSFERRED TO NC FOUR C'S IN ERROR. REFUND BILL TO NC FOUR C'S & RE-BILL TO MATOUS. 2006 BILL IS CORRECT

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
63948	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
63948	CNTY	COUNTY	555.17	0.00	0.00	\$ 555.17
<b>Bill Total:</b>						<b>\$ 555.17</b>
<b>Grand Total:</b>						<b>\$ 555.17</b>

STEP 1, NORMAN

0000018927-2006-2006-000000 FULL REBATE

18927 2006 2006 FULL REBATE TO ALLOW FOR ELDERLY EXCLUSION FOR 2006. EXCLUSION WAS GIVEN TO WRONG ABSTRACT.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
63914	CNTY	COUNTY	25.43	0.00	0.00	\$ 25.43
63914	FIRE	BLUE RIDGE	4.28	0.00	0.00	\$ 4.28
<b>Bill Total:</b>						<b>\$ 29.71</b>

0000018928-2006-2006-000000 FULL REBATE

18928 2006 2006 FOR 2006 ELDERLY EXCLUSION WAS NOT GIVEN TO WRONG ABSTRACT, SHOULD HAVE BEEN GIVEN TO THIS ONE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
63915	CNTY	COUNTY	57.63	0.00	0.00	\$ 57.63
63915	FIRE	BLUE RIDGE	9.69	0.00	0.00	\$ 9.69
<b>Bill Total:</b>						<b>\$ 67.32</b>
<b>Grand Total:</b>						<b>\$ 97.03</b>

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**REFUNDS**

TREND FOUNDATION INC

0002318299-2006-2006-000000 FULL REBATE

THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64098	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
64098	CNTY	COUNTY	1,597.26	0.00	0.00	\$ 1,597.26
<b>Bill Total:</b>						<b>\$ 1,597.26</b>

0002318953-2006-2006-000000 FULL REBATE

THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64099	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
64099	CNTY	COUNTY	6,030.81	0.00	0.00	\$ 6,030.81
<b>Bill Total:</b>						<b>\$ 6,030.81</b>
<b>Grand Total:</b>						<b>\$ 7,628.07</b>

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**REFUNDS**

TREND FOUNDATION, INC

0002317910-2006-2006-000000 FULL REBATE  
 THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64100	CNTY	COUNTY	1,237.92	0.00	0.00	\$ 1,237.92
64100	FIRE	BLUE RIDGE	208.15	0.00	0.00	\$ 208.15
<b>Bill Total:</b>						<b>\$ 1,446.07</b>

0002318705-2006-2006-000000 FULL REBATE  
 THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64101	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
64101	CNTY	COUNTY	1,623.25	0.00	0.00	\$ 1,623.25
<b>Bill Total:</b>						<b>\$ 1,623.25</b>

0002318863-2006-2006-000000 FULL REBATE  
 THIS PARCEL MEETS THE REQUIREMENTS OF G.S. 105-282(A) FOR THE 2006 TAX YEAR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64102	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
64102	CNTY	COUNTY	1,806.31	0.00	0.00	\$ 1,806.31
<b>Bill Total:</b>						<b>\$ 1,806.31</b>
<b>Grand Total:</b>						<b>\$ 4,875.63</b>

Number of Bills = 19

Total Amount = \$38,684.80

+ 4  
 23

+ 431.75  
 5,307.38

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**Process Rebate**

Rebate# : 63822    0000014439- 2005- 2005- 000000    Board Meeting Date :  **<None>**     Property Tax Commission

LAFEVERS, BARBARA A    W- 5847

Total Real Value    129,000    Land Def Value    Historic Def Value    Use Value    110,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	664.35	664.35	0.00			94.76
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
<b>Total Amount(\$)</b>	<b>664.35</b>	<b>664.35</b>	<b>0.00</b>			<b>94.76</b>

Abstract Details Reason: **VALDCR - Value decrease**     Approve     Reject

House was billed for incorrect square footage. Corrected square footage which resulted in a refund. Tax year: 2005

**Process Rebate**

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Rebate# : 63823    0000014439- 2006- 2006- 000000    Board Meeting Date :  **<None>**     Property Tax Commission

LAFEVERS, BARBARA A    W- 607626

Total Real Value    129,000    Land Def Value    Historic Def Value    Use Value    110,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	728.85	728.85	0.00			103.96
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
<b>Total Amount(\$)</b>	<b>728.85</b>	<b>728.85</b>	<b>0.00</b>			<b>103.96</b>

Abstract Details Reason: **VALDCR - Value decrease**     Approve     Reject

House was billed for incorrect square footage. Corrected square footage which resulted in a refund. Tax year: 2006



**Process Rebate**

Rebate#: 63821    0000014439- 2004- 2004- 000000    Board Meeting Date :  **<None>**     Property Tax Commission  
 (For pre-approved LL/ Exempt only)

LAFEVERS, BARBARA A    W- 5847

Total Real Value    129,000    Land Def Value    Historic Def Value    Use Value    110,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	612.75	612.75	0.00			87.40
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
<b>Total Amount(\$)</b>	<b>612.75</b>	<b>612.75</b>	<b>0.00</b>			<b>87.40</b>

Abstract Details Reason: **VALDCR - Value decrease**     Approve     Reject

House was billed for incorrect square footage.  
 Corrected square footage which resulted in  
 a refund. Tax year: 2004

**Process Rebate**

Rebate#: 63826    0002429046- 2006- 2006- 000000    Board Meeting Date :  **<None>**     Property Tax Commission  
 (For pre-approved LL/ Exempt only)

PRICE, SHARYN R    W- 480607

Total Real Value    127,600    Land Def Value    Historic Def Value    Use Value    105,700

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	720.94	720.94	0.00			123.73
Interest		0.00				
Fire District F09	127.60	127.60	0.00			21.90
Interest		0.00				
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
<b>Total Amount(\$)</b>	<b>848.54</b>	<b>848.54</b>	<b>0.00</b>			<b>145.63</b>

Abstract Details Reason: **VALDCR - Value decrease**     Approve     Reject

House was billed on incorrect value.  
 Corrected value from \$127,660 to \$105,700  
 which resulted in a refund. Tax year: 2006