

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** July 18, 2007  
**SUBJECT:** Tax Refunds  
**ATTACHMENTS:** Refund Report

**SUMMARY OF REQUEST:**

The enclosed refund requests (14) 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:
Refunds	14	\$ 17,399.96
<b>Total pro-rated delinquent interest refunded:</b>		<b>\$ <u>9.26</u></b>
	<b>Total Refunded:</b>	<b>\$ 17,409.22</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."**

**REFUNDS**

**B DAWG ENTERPRISES, LLC**

**0000050055-2005-000000 VALUE DECREASE**  
 ABSTRACT 50055 PARCEL 9970308 2005 2005  
 3.44 ACRES TAXABLE G.S.105-275 (8) **4.99 ACRES RELEASED AS POLLUTION ABATEMENT PER NCDENR CERTIFICATION**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
65077	CITY	FLETCHER	0.00	0.00	0.00	\$ 0.00
65077	CNTY	COUNTY	850.78	0.00	0.00	\$ 850.78
65077	FIRE	F19	0.00	0.00	0.00	\$ 0.00
<b>Bill Total:</b>						<b>\$ 850.78</b>
<b>Grand Total:</b>						<b>\$ 850.78</b>

**BROMLEY PLASTICS CORP**

**0000735655-2005-000000 VALUE DECREASE**  
 ABSTRACT 735655 PARCEL 9970307 2005 2005 **PER NCDENR CERTIFICATION**  
 BUILDING 100% EXEMPT, LAND 1.2 TAXABLE

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
65076	CITY	FLETCHER	0.00	0.00	0.00	\$ 0.00
65076	FIRE	F19	0.00	0.00	0.00	\$ 0.00
65076	CNTY	COUNTY	14,811.40	0.00	0.00	\$14,811.40
<b>Bill Total:</b>						<b>\$14,811.40</b>
<b>Grand Total:</b>						<b>\$14,811.40</b>

**CLAYTON SANDERS DDS**

**0000346173-2006-2006-000000 DBL LISTED**  
 EQUIPMENT DOUBLE ASSESSED. TAXPAYER LISTED EQUIPMENT ON HIS 2006 LISTING AND LEASING COMPANY LISTED IT ON THEIRS. REFUND TAXPAYER'S PAYMENT.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64650	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
64650	CNTY	COUNTY	462.71	46.27	0.00	\$ 508.98
<b>Bill Total:</b>						<b>\$ 508.98</b>
<b>Grand Total:</b>						<b>\$ 508.98</b>

**REFUNDS**

**KING, ROY M**

**0000723685-2006-2006-000000** VALUE DECREASE

PROPERTY SHOULD HAVE BEEN MERGE TO ONE PARCEL FOR 2006. VALUE CALCULATIONS AS ONE PARCEL 100,950 A  
DIFFERENCE OF 7,450 FROM TOTAL VALUE AS 2 PARCELS OF 108,400. REFUND VALUE 7,450

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
65303	CNTY	COUNTY	42.09	0.00	0.00	\$ 42.09
65303	FIRE	MOUNTAIN HOME	7.82	0.00	0.00	\$ 7.82
<b>Bill Total:</b>						<b>\$ 49.91</b>
<b>Grand Total:</b>						<b>\$ 49.91</b>

**RADCLIFF, MORRIS**

**0000478183-2005-2005-000000** SITUS CHANGE

THIS PROPERTY IS IN THE TOWN OF MILLS RIVER, REMOVING FIRE TAX ONLY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
65498	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
65498	FIRE	ETOWAH-HORSESHOE	82.37	0.00	0.00	\$ 82.37
<b>Bill Total:</b>						<b>\$ 82.37</b>
<b>Grand Total:</b>						<b>\$ 82.37</b>

**REYNOLDS, MARY FRANCES**

**0002342442-2006-2006-000000** FULL REBATE

2342442 2006-2006-DOUBLE LISTED-1998 TOYOTA COROLLA BILLED AS TAGGED MOTOR VEHICLE

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64718	CNTY	COUNTY	29.57	0.00	0.00	\$ 29.57
64718	FIRE	DANA	5.23	0.00	0.00	\$ 5.23
<b>Bill Total:</b>						<b>\$ 34.80</b>
<b>Grand Total:</b>						<b>\$ 34.80</b>

# REFUNDS

ROBERTS, TIMOTHY REX

0000306666-2004-2004-000000 VALUE DECREASE  
 BUNCOMBE COUNTY LINE; ASSESSED ACREAGE SHOULD HAVE BEEN .31 ACRES NOT .75 ACRES.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64710	CNTY	COUNTY	26.60	0.00	0.00	\$ 26.60
64710	FIRE	FLETCHER	5.32	0.00	*.96	\$ 5.32
<b>Bill Total:</b>						<b>\$ 31.92</b>

0000306666-2005-2005-000000 VALUE DECREASE  
 BUNCOMBE COUNTY LINE; ASSESSED ACREAGE SHOULD HAVE BEEN .31 ACRES NOT .75 ACRES.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64711	CNTY	COUNTY	28.84	0.00	0.00	\$ 28.84
64711	FIRE	FLETCHER	5.32	0.00	0.00	\$ 5.32
<b>Bill Total:</b>						<b>\$ 34.16</b>

0000306666-2006-2006-000000 VALUE DECREASE  
 BUNCOMBE COUNTY LINE; ASSESSED ACREAGE SHOULD HAVE BEEN .31 ACRES NOT .75 ACRES.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64713	CNTY	COUNTY	31.64	0.00	0.00	\$ 31.64
64713	FIRE	FLETCHER	5.32	0.00	*1.57	\$ 5.32
<b>Bill Total:</b>						<b>\$ 36.96</b>

0000306667-2003-2003-000000 VALUE DECREASE  
 BUNCOMBE COUNTY LINE; ASSESSED ACREAGE SHOULD HAVE BEEN .31 ACRES NOT .75 ACRES.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64709	CNTY	COUNTY	26.60	0.00	0.00	\$ 26.60
64709	FIRE	FLETCHER	5.32	0.00	*1.12	\$ 5.32
<b>Bill Total:</b>						<b>\$ 31.92</b>

0000306668-2002-2002-000000 VALUE DECREASE  
 BUNCOMBE COUTNY LINE; ASSESSED ACREAGE SHOULD HAVE BEEN .31 ACREAGE NOT .75

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
64708	CNTY	COUNTY	21.00	0.00	0.00	\$ 21.00
64708	FIRE	FLETCHER	3.99	0.00	*3.12	\$ 3.99
<b>Bill Total:</b>						<b>\$ 24.99</b>

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**SPARTAN HOLDING CO INC**

0002423556-2006-2006-000000 FULL REBATE

THIS BILL IS A DUPLICATE OF THE 2006 BILL FOR PARCEL 1000005, ABSTRACT #2480861. REFUND TO THE PAYEE WHITMIRE BEEKER & TOWNSEND

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
65470	CNTY	COUNTY	592.69	0.00	0.00	\$ 592.69
					<b>Bill Total:</b>	<b>\$ 592.69</b>
					<b>Grand Total:</b>	<b>\$ 592.69</b>

**Number of Bills = 12**

**Total Amount = \$17,090.88**

$$+ \frac{2}{14}$$

$$+ \frac{309.08}{17,399.96}$$

**Pro-rated delinquent interest refunded: \$ 9.26**  
**\$17,409.22**

\*There is a total of \$9.26 of interest that will also be refunded to the taxpayers. See the detailed report.

( \* ) indicates interest.

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0002342442- 2005- 2005- 000000 Board Meeting Date :  
 (For pre-approved LL/ Exempt only)  
 REYNOLDS, MARY FRANCES S- 245-52-3297

Property Tax Commission

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	33.34		0.00			33.34
Late List 100%	0.00	0.00	0.00			0.00
County	28.38	28.38	0.00			28.38
Interest		0.00				
Fire District F09	4.96	4.96	0.00			4.96
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(\$)	33.34	33.34	0.00			33.34

Reason :

**2342442 2005-2005 -DOUBLE BILLED-  
 1998 TOYOTA COROLLA BILLED AND  
 PAID AS TAGGED MOTOR VEHICLE**

Rebate# : 64793 0000705149- 2006- 2006- 000000  
 ROLL, STEVEN W- 540377  
 Total Real Value 297,700 Land Def Value

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

Property Tax Commission

Historic Def Value

Use Value 259,600

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	1,682.01	1,682.01	0.00			215.27
Interest		33.65				4.31
Fire District F02	238.16	238.16	0.00			30.48
Interest		4.76				0.61
Late List 100%	35.09	35.09	0.00			24.58
Interest		0.70	0.00			0.49
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	1,955.26	1,994.37	0.00			275.74

Abstract Details Reason :

**FRAME ADDITION NOT 100%  
 AT TIME OF DISCOVERY. ONLY 25%  
 COMPLETE.**