

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** April 7, 2008

**SUBJECT:** Tax Releases

**ATTACHMENTS:** Release Report

**SUMMARY OF REQUEST:**

The enclosed release requests (32) 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 release 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>32</b>	<b>\$ 2,747.72</b>

**Faithfully Submitted,**



**Stan C. Duncan**

**County Assessor**

**BOARD ACTION REQUESTED: Consent Approval Requested.**

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

# RELEASES

A & A CONSTRUCTION CORPORATION

0002197186-2004-2004-000000 FULL REBATE

THIS BILL IS FOR THE DECKS ONLY AND SHOULD NOT HAVE BEEN BILLED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68062	CNTY	COUNTY	2.85	0.00	0.00	\$ 2.85
68062	FIRE	BLUE RIDGE	0.57	0.00	0.00	\$ 0.57
<b>Bill Total:</b>						<b>\$ 3.42</b>
<b>Grand Total:</b>						<b>\$ 3.42</b>

BALLENGER, ROBERT P

0000722183-2007-2007-000000 FULL REBATE

722183 2007-2007- 97 JET SKI DOUBLE LISTED/DOUBLE BILLED ON WLD ABSTRACT #2484973

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68443	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
68443	CNTY	COUNTY	10.26	1.03	0.00	\$ 11.29
<b>Bill Total:</b>						<b>\$ 11.29</b>
<b>Grand Total:</b>						<b>\$ 11.29</b>

BISHOP, CLIFFORD A

0002546857-2007-2007-000000 FULL REBATE

THIS PARCEL WAS RECOMBINED FOR 2007 AND BILLED AS PARCEL 1003296.

FAILED TO VOID ABSTRACT

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68056	CNTY	COUNTY	854.24	0.00	0.00	\$ 854.24
68056	FIRE	DANA	184.90	0.00	0.00	\$ 184.90
<b>Bill Total:</b>						<b>\$ 1,039.14</b>
<b>Grand Total:</b>						<b>\$ 1,039.14</b>

**RELEASES**

EDICK, ALAN DALE

0002450240-2007-2006-000000 VALUE DECREASE  
 INDIVIDUAL ABSTRACT#: 0002450240 3/14/08  
 VALUE ADJUSTMENT, AS REVIEWED BY MR DUNCAN.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68473	CNTY	COUNTY	30.17	0.00	0.00	\$ 30.17
68473	FIRE	DANA	5.34	0.00	0.00	\$ 5.34
<b>Bill Total:</b>						<b>\$ 35.51</b>

0002450240-2007-2007-000050 VALUE DECREASE  
 INDIVIDUAL ABSTRACT#: 0002450240 2007 2007  
 3/14/08

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68474	CNTY	COUNTY	21.62	0.00	0.00	\$ 21.62
68474	FIRE	DANA	4.68	0.00	0.00	\$ 4.68
<b>Bill Total:</b>						<b>\$ 26.30</b>
<b>Grand Total:</b>						<b>\$ 61.81</b>

GREGORY, BOBBY JOE

0000717666-2006-2006-000000 FULL REBATE  
 RELEASE BILLS 2006 AND 2007 ON MANUFACTURED HOME. DOUBLE BILLED. CORRECT BILL IS ABSTRACT NUMBER 264805.  
 CBL 2/21/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68295	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
68295	CNTY	COUNTY	22.60	2.26	0.00	\$ 24.86
<b>Bill Total:</b>						<b>\$ 24.86</b>

0000717666-2007-2007-000000 FULL REBATE  
 RELEASE 2006 AND 2007 BILLS ON MANUFACTURED HOME. DOUBLE BILLED. CORRECT MANUFACTURED HOME ON BILL  
 NUMBER 264805. CBL 2/21/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68293	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
68293	CNTY	COUNTY	17.56	0.00	0.00	\$ 17.56
<b>Bill Total:</b>						<b>\$ 17.56</b>
<b>Grand Total:</b>						<b>\$ 42.42</b>

**RELEASES**

HOLLINGSWORTH, GARLAND F

0002484511-2007-2007-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002484511 3/17/08

1981 SPORTCRAFT AND MOTOR. **SOLD BOAT IN 2003. LISTING FORM HAD BOAT TAKEN OFF. LISTED IN ERROR.**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68494	CNTY	COUNTY	23.19	0.00	0.00	\$ 23.19
68494	FIRE	VALLEY HILL	3.51	0.00	0.00	\$ 3.51
<b>Bill Total:</b>						<b>\$ 26.70</b>
<b>Grand Total:</b>						<b>\$ 26.70</b>

HUDSON, DEBRA A

0002151678-2007-2007-000000 FULL REBATE

RELEASE 2007 BILL ON MANUFACTURED HOME. HOME WAS GONE BEFORE APRIL, 2004 WHEN DEBRA HUDSON PURCHASED LAND (SIGNED 2008 LISTING FORM ON FILE).

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68311	CNTY	COUNTY	4.16	0.42	0.00	\$ 4.58
<b>Bill Total:</b>						<b>\$ 4.58</b>
<b>Grand Total:</b>						<b>\$ 4.58</b>

ISRAEL, THOMAS MICHAEL

0002484499-2007-2007-000000 FULL REBATE

0002484499- 2007- 2007 THIS BOAT SHOULD NOT HAVE BEEN LISTED IT WAS LOCATED IN SOUTH CAROLINA AS STATED ON THE 2007 LISTING FORM.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68188	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
68188	CNTY	COUNTY	118.32	0.00	0.00	\$ 118.32
<b>Bill Total:</b>						<b>\$ 118.32</b>
<b>Grand Total:</b>						<b>\$ 118.32</b>

**RELEASES**

NELSON, ROBERT LLOYD

0002484678-2007-2007-000000 SITUS CHANGE

WILD LIFE ABSTRACT#: 0002484678 SITUS CHANGE FROM CITY OF HENDERSONVILLE TO 19 NO FIRE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68404	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
68404	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
<b>Bill Total:</b>						<b>\$ 0.00</b>
<b>Grand Total:</b>						<b>\$ 0.00</b>

NESBITT, JACK W

0000737910-2007-2007-000000 FULL REBATE

PROPERTY OWNER APPEALED THIS NOTICE FOR TAX YEAR 2007. THIS NOTICE WAS REBATED/RELEASED IN FULL AND REBILLED 2008/2007 WITH PRESENT USE. THIS PARCEL IS PIGGY BACKED TO PARCEL 9947318.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68108	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
68108	CNTY	COUNTY	268.88	0.00	0.00	\$ 268.88
<b>Bill Total:</b>						<b>\$ 268.88</b>
<b>Grand Total:</b>						<b>\$ 268.88</b>

**RELEASES**

**PARNELL, DIANA S**

**0002131168-2005-000000 FULL REBATE**  
 0002131168- 2005- 2005 THIS BOAT WAS TRADED ON 02/18/2004.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68028	CNTY	COUNTY	21.12	2.11	0.00	\$ 23.23
68028	FIRE	MOUNTAIN HOME	4.31	0.43	0.00	\$ 4.74
<b>Bill Total:</b>						<b>\$ 27.97</b>

**0002131168-2006-000000 FULL REBATE**  
 0002131168- 2006- 2006 THIS BOAT WAS TRADED ON 02/18/2004.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68029	CNTY	COUNTY	22.04	2.20	0.00	\$ 24.24
68029	FIRE	MOUNTAIN HOME	4.10	0.41	0.00	\$ 4.51
<b>Bill Total:</b>						<b>\$ 28.75</b>
<b>Grand Total:</b>						<b>\$ 56.72</b>

**RIDDLE, BERNICE**

**0000396250-2007-000000 SITUS CHANGE**  
 REBATES FOR MANUFACTURED HOME FOR YEARS 2004 THROUGH 2007 TO CORRECT FIRE DISTRICT. CORRECT DISTRICT IS TOWN OF MILLS RIVER. CBL 3/3/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68383	CNTY	COUNTY	137.68	13.77	0.00	\$ 151.45
68383	FIRE	ETOWAH-HORSESHOE	23.84	2.38	0.00	\$ 26.22
<b>Bill Total:</b>						<b>\$ 177.67</b>
<b>Grand Total:</b>						<b>\$ 177.67</b>

**RELEASES**

RIGGINS, EDDIE

0000477972-2005-2005-000000 FULL REBATE

MANUFACTURED HOME TRADED IN 12-5-2000 (SEE PURCHASE AGREEMENT). 2002 AND 2003 BILLS ALREADY REBATED.  
RELEASE 2005, 2006 AND 2007 BILLS. CBL 2/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68310	CNTY	COUNTY	64.38	0.00	0.00	\$ 64.38
68310	FIRE	EDNEYVILLE	11.56	0.00	0.00	\$ 11.56
<b>Bill Total:</b>						<b>\$ 75.94</b>

0000477972-2006-2006-000000 FULL REBATE

MANUFACTURED HOME TRADED IN 12-5-2000 (SEE PURCHASE AGREEMENT). 2002 AND 2003 BILLS ALREADY REBATED.  
RELEASE 2005, 2006 AND 2007 BILLS. CBL 2/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68309	CNTY	COUNTY	70.63	7.06	0.00	\$ 77.69
68309	FIRE	EDNEYVILLE	11.88	1.19	0.00	\$ 13.07
<b>Bill Total:</b>						<b>\$ 90.76</b>

0000477972-2007-2007-000000 FULL REBATE

MANUFACTURED HOME TRADED IN 12-5-2000 (SEE PURCHASE AGREEMENT). 2002 AND 2003 BILLS ALREADY REBATED.  
RELEASE 2005, 2006 AND 2007 BILLS. CBL 2/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68308	CNTY	COUNTY	54.98	5.50	0.00	\$ 60.48
68308	FIRE	EDNEYVILLE	10.12	1.01	0.00	\$ 11.13
<b>Bill Total:</b>						<b>\$ 71.61</b>
<b>Grand Total:</b>						<b>\$ 238.31</b>

RUSSELL, SHERYL K

0002484950-2007-2007-000000 SITUS CHANGE

2484950 2007-2007 SITUS CHANGE FROM CITY OF HENDERSONVILLE TO NO FIRE

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68164	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
68164	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
<b>Bill Total:</b>						<b>\$ 0.00</b>
<b>Grand Total:</b>						<b>\$ 0.00</b>

RELEASES

SHELTON, DIANNE ALLISON

0000624445-2007-2007-000000 FULL REBATE

RELEASE 2007 BILL ON MANUFACTURED HOME. JUNKED HOME JUNE, 2006. CORRECT HOME IS BILLED AS REAL PROPERTY ON PARCEL 9936246. CBL 2/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68313	CNTY	COUNTY	32.34	3.23	0.00	\$ 35.57
68313	FIRE	EDNEYVILLE	5.95	0.60	0.00	\$ 6.55
<b>Bill Total:</b>						<b>\$ 42.12</b>
<b>Grand Total:</b>						<b>\$ 42.12</b>

STEINER, RYAN WAYNE

0002131577-2005-2005-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002131577 3/12/08  
2003 HOMEMADE WOODEN RAFT

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68451	CNTY	COUNTY	35.28	3.53	0.00	\$ 38.81
68451	FIRE	DANA	6.17	0.62	0.00	\$ 6.79
<b>Bill Total:</b>						<b>\$ 45.60</b>
<b>Grand Total:</b>						<b>\$ 45.60</b>

STEPHENS, ROBERT WOOD

0002324367-2007-2007-000000 VALUE DECREASE

0002324367 - 2007 - 2007 VALUE DECREASED FROM \$7,068 TO \$4,500 PER STAN DUNCAN.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68084	CNTY	COUNTY	11.86	0.00	0.00	\$ 11.86
68084	FIRE	BLUE RIDGE	2.18	0.00	0.00	\$ 2.18
<b>Bill Total:</b>						<b>\$ 14.04</b>
<b>Grand Total:</b>						<b>\$ 14.04</b>



RELEASES

STEPP, JAMES

0000716660-2006-2006-000000 FULL REBATE

MANUFACTURED HOME LOCATED IN BUNCOMBE COUNTY. RELEASE 2006 AND 2007 BILLS. CALLED AND VERIFIED INFORMATION WITH BUNCOMBE COUNTY. CBL 2/21/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68297	CNTY	COUNTY	122.56	12.26	0.00	\$ 134.82
68297	FIRE	EDNEYVILLE	20.61	2.06	0.00	\$ 22.67
<b>Bill Total:</b>						<b>\$ 157.49</b>

0000716660-2007-2007-000000 FULL REBATE

MANUFACTURED HOME MOVED TO BUNCOMBE COUNTY. RELEASE 2006 AND 2007 BILLS. VERIFIED INFORMATION WITH BUNCOMBE COUNTY. CBL 2/21/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68298	CNTY	COUNTY	95.17	9.52	0.00	\$ 104.69
68298	FIRE	EDNEYVILLE	17.51	1.75	0.00	\$ 19.26
<b>Bill Total:</b>						<b>\$ 123.95</b>
<b>Grand Total:</b>						<b>\$ 281.44</b>

# RELEASES

STIEPP, NORMAN

0000018927-2007-2007-000000 FULL REBATE  
 REBATE/RELEASE IN FULL, AND REBILL 2008 FOR 2007 WITH EXCLUSION

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68389	CNTY	COUNTY	19.87	0.00	0.00	\$ 19.87
68389	FIRE	BLUE RIDGE	3.66	0.00	0.00	\$ 3.66
<b>Bill Total:</b>						<b>\$ 23.53</b>

0000018928-2007-2007-000000 FULL REBATE  
 ABSTRACT 18928 SHOULD HAVE RECEIVED THE EXCLUSION  
 REBATE/RELEASE IN FULL AND REBILL WITH EXCLUSION

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68388	CNTY	COUNTY	68.84	0.00	0.00	\$ 68.84
68388	FIRE	BLUE RIDGE	12.67	0.00	0.00	\$ 12.67
<b>Bill Total:</b>						<b>\$ 81.51</b>

0000427450-2007-2007-000000 FULL REBATE  
 ABSTRACT 42750 2007 2007 PARCEL 9947798 LAND ONLY, EXCLUSION WAS APPLIED FOR TAX YEAR 2007 BUT SHOULD HAVE  
 BEEN APPLIED TO ABSTRACT 18928 PARCEL 9926546

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68037	CNTY	COUNTY	54.98	0.00	0.00	\$ 54.98
68037	FIRE	BLUE RIDGE	10.12	0.00	0.00	\$ 10.12
<b>Bill Total:</b>						<b>\$ 65.10</b>
<b>Grand Total:</b>						<b>\$ 170.14</b>

STERN, SCOTT EDWARD

0002484916-2007-2007-000000 FULL REBATE  
 0002484916- 2007- 2007 THIS BOAT WAS SOLD IN 07/27/2005 AND IS REGISTERED IN WV.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68212	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
68212	CNTY	COUNTY	44.58	4.46	0.00	\$ 49.04
<b>Bill Total:</b>						<b>\$ 49.04</b>
<b>Grand Total:</b>						<b>\$ 49.04</b>

RELEASES

WILKIE, CARROLL F

0002431362-2007-2007-000000 SITUS CHANGE

0002431362- 2007 - 2007 SITUS CHANGE FROM CITY OF HENDERSONVILLE TO F19 NO FIRE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68156	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
68156	CNTY	COUNTY	0.00	0.00	0.00	\$ 0.00
<b>Bill Total:</b>						<b>\$ 0.00</b>
<b>Grand Total:</b>						<b>\$ 0.00</b>

Number of Bills = 29

Total Amount = \$2,651.64

+ 3  
32

+ 96.08  
\$2,747.72

date# 68321 0000719464- 2005- 2005- 000000

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

Property Tax Commission

STRICKLAND, JACK CHARLES W- 331570

al Real Value 144,700 Land Def Value

Historic Def Value

Use Value 140,200

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	745.21	745.21	0.00			23.18
Interest		0.00				
Fire District F06	108.53	108.53	0.00			3.38
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(\$)	853.74	853.74	0.00			26.56

tract Details Reason :

**House was listed as having brick exterior walls. Should have been listed as hardy plank siding.**

Process Rebate

Return

Rebate# 68323 0000719464- 2007- 2007- 000000

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

Property Tax Commission

STRICKLAND, JACK CHARLES W- 719387

Total Real Value 186,200 Land Def Value

Historic Def Value

Use Value 178,400

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	860.24	860.24	0.00			36.03
Interest		0.00				
Fire District F06	111.72	111.72	0.00			4.68
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(\$)	971.96	971.96	0.00			40.71

Abstract Details Reason :

**House was listed as having brick exterior walls. Should have been listed as hardy plank siding.**

Process Rebate

Return

Account# : 68322 0000719464- 2006- 2006- 000000

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

Property Tax Commission

~~STICKLAND, JACK CHARLES~~ W- 583897

Total Real Value 144,700 Land Def Value

Historic Def Value

Use Value 140,200

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	817.56	817.56	0.00			25.43
Interest		0.00				
Fire District F06	108.53	108.53	0.00			3.38
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>926.09</b>	<b>926.09</b>	<b>0.00</b>			<b>28.81</b>

12

Abstract Details Reason :

**House was listed as having brick exterior walls. Should have been listed as hardy plank siding.**