

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 21, 2008
SUBJECT: Tax Refund
ATTACHMENTS: Refund Report

SUMMARY OF REQUEST:

The enclosed refund request (1) has been reviewed by the County Assessor and as a result of that review, it is the opinion of the Assessor that this Request be **DENIED**. Specifically, the petition by the property owner does not meet the three, statutorily defined defenses under G.S. 105-381. However, the facts do warrant a reduction in the assessed valuation for tax year 2008. The supporting documentation, on file in the County Assessor's Office, indicates the adjustment in value is due to an appraisal judgment.

This **DENIAL** for refund request is submitted for like affirmation by the Henderson County Board of Commissioners.

Type	Number of Items:	Revenue Amount:
Request DENIED	1	\$ 92.14

Faithfully Submitted,



Stan C. Duncan

County Assessor

BOARD ACTION REQUEST: Consent Approval Requested

Suggested Motion: "I move the Board affirm the decision of the County Assessor and **DENY** this Request for Tax Refund on the basis presented."

REFUND

KONARSKIE, JAMES C

0000535992-2007-2007-000000 VALUE DECREASE

PER 2007 APPEAL ASSESSED VALUE DECREASED. PROPERTY TAXES PAID ON OVER-STATED BUILDING VALUE
REFUND DUE OWNER FOR DIFFERENCE IN ORIGINAL ASSESSMENT AND CORRECTED ASSESSMENT.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
68559	CNTY	COUNTY	78.54	0.00	0.00	\$ 78.54
68559	FIRE	ETOWAH-HORSESHOE	13.60	0.00	0.00	\$ 13.60
Bill Total:						\$ 92.14
Grand Total:						\$ 92.14

Number of Bills = 1

Total Amount = \$ 92.14