

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 18, 2009

SUBJECT: Tax Releases

ATTACHMENTS: Release Report

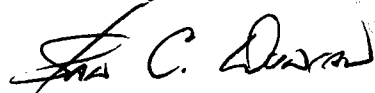
SUMMARY OF REQUEST:

The enclosed release 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 release requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Number of Items:	Revenue Amount:
Releases	23	\$ 23,862.84

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

ALLMAN, DOROTHY

0000572349-2008-2008-000000 FULL REBATE

RELEASE 2008 BILL FROM DOROTHY ALLMAN. MS. ALLMAN PASSED AWAY 2/17/2007. COPY OF DEATH CERTIFICATE ON FILE.
CBL 2/2/2009

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71535	CNTY	COUNTY	43.43	4.34	0.00	\$ 47.77
71535	FIRE	VALLEY HILL #2	6.58	0.66	0.00	\$ 7.24
Bill Total:						\$ 55.01
Grand Total:						\$ 55.01

COX JR, MICHAEL GARY

0002696170-2008-2007-110000 FULL REBATE

2696170-2008-2007 2007 TAXES ON 1998 TRACKER BOAT PAID UNDER NAME OF PREVIOUS OWNER-DISCOVERED IN ERROR

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71370	FIRE	MOUNTAIN HOME	6.21	1.24	0.00	\$ 7.45
71370	CNTY	COUNTY	30.21	6.04	0.00	\$ 36.25
Bill Total:						\$ 43.70
Grand Total:						\$ 43.70

DEINES, DALE

0002197245-2008-2008-000000 VALUE DECREASE

1992 MOONEY AIRCRAFT -- APPEAL FILED - FIELD VISIT BY MR. DUNCAN. VALUE ADJUSTED FROM \$126,350 TO \$60,000

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
70763	CNTY	COUNTY	306.54	0.00	0.00	\$ 306.54
70763	FIRE	BLUE RIDGE	56.40	0.00	0.00	\$ 56.40
Bill Total:						\$ 362.94
Grand Total:						\$ 362.94

RELEASES

KODAK POLYCHROME GRAPHICS

0002667056-2008-2008-110000 FULL REBATE

THE EQUIPMENT HAS BEEN DOUBLE ASSESSED AND LISTED ON BILL #2561911 EASTMAN KODAK COMPANY FOR 2008.
REBATE IN FULL.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71313	CNTY	COUNTY	138.60	13.86	0.00	\$ 152.46
71313	FIRE	BLUE RIDGE	25.50	2.55	0.00	\$ 28.05
Bill Total:						\$ 180.51
Grand Total:						\$ 180.51

MURRAY, MARY SUE

0000254835-2007-2007-000000 FULL REBATE

**RELEASE 2007 BILL ON MANUFACTURED HOME. HOME MOVED TO BUNCOMBE CO. IN 2006. VERIFIED TAXES HAVE BEEN PAID
IN BUNCOMBE CO. (DEBT SET OFF HEARING)**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71263	FIRE	MOUNTAIN HOME	10.17	1.02	0.00	\$ 11.19
71263	CNTY	COUNTY	49.43	4.94	0.00	\$ 54.37
Bill Total:						\$ 65.56

0000254835-2008-2008-000000 FULL REBATE

**RELEASE 2007 BILL ON MANUFACTURED HOME. HOME MOVED TO BUNCOMBE CO. IN 2006. VERIFIED TAXES HAVE BEEN PAID
IN BUNCOMBE CO. (DEBT SET OFF HEARING)**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71265	FIRE	MOUNTAIN HOME	10.17	1.02	0.00	\$ 11.19
71265	CNTY	COUNTY	49.43	4.94	0.00	\$ 54.37
Bill Total:						\$ 65.56
Grand Total:						\$ 131.12

RELEASES

OLETA FALLS PROPERTY OWNERS ASSOCIATION INC

0000197988-2008-2008-000000 FULL REBATE

PARCEL 9972335 PROPERTY OWNER APPEALED TO THE BOARD OF EQUALIZATION & REVIEW DEC. 30, 2008. MOTION ENTERED APPROVING UNTIMELY EXEMPTION APPLICATION. EXEMPTION APPROVED UNDER STATUTES 105.277.8 & 105-282.1(2)(B)

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71446	FIRE	DANA	322.00	0.00	0.00	\$ 322.00
71446	CNTY	COUNTY	1,487.64	0.00	0.00	\$ 1,487.64
Bill Total:						\$ 1,809.64
Grand Total:						\$ 1,809.64

RICO OTILIA J

0002678691-2008-2007-110000 VALUE DECREASE

RELEASE ON FILE TO CORRECT VALUE FROM 99,999 TO 42,500 FOR ABSTRACT 2678691 2008 2007 BILL. **14 X 70 MANUFACTURED HOME**

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71551	FIRE	EDNEYVILLE	48.87	4.89	0.00	\$ 53.76
71551	CNTY	COUNTY	265.65	26.56	0.00	\$ 292.21
Bill Total:						\$ 345.97
Grand Total:						\$ 345.97

RELEASES

WALDROP, CONNIE ELLEN

0000543054-2000-2000-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71256	CNTY	COUNTY	71.85	0.00	0.00	\$ 71.85
Bill Total:						\$ 71.85

0000543055-1999-1999-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71254	CNTY	COUNTY	78.10	0.00	0.00	\$ 78.10
Bill Total:						\$ 78.10

0000543056-1998-1998-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71253	CNTY	COUNTY	99.33	0.00	0.00	\$ 99.33
Bill Total:						\$ 99.33

0000543057-1996-1996-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71252	CNTY	COUNTY	93.37	0.00	0.00	\$ 93.37
Bill Total:						\$ 93.37

0000543058-1995-1995-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71251	CNTY	COUNTY	91.56	0.00	0.00	\$ 91.56
Bill Total:						\$ 91.56

0000543059-1994-1994-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71250	CNTY	COUNTY	91.26	0.00	0.00	\$ 91.26
Bill Total:						\$ 91.26

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RELEASES

0000543060-1993-1993-000000 FULL REBATE

RELEASE BILLS ON MANUFACTURED HOME 1993-1996, 1998, 1999 AND 2000. DECISION FROM DEBT SETOFF HEARING ON DEC. 16, 2008. WALDROP SOLD HOME 3/18/92 SEE TITLE ON FILE. CBL 12/22/2008

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71249	CNTY	COUNTY	94.18	9.42	0.00	\$ 103.60
					Bill Total:	\$ 103.60
					Grand Total:	\$ 629.07

YOUNGBLOOD, DANIEL P

0002484738-2008-2008-000000 FULL REBATE

0002484738- 2008- 2008 THIS BOAT WAS DOUBLE LISTED IT WAS BILLED AND PAID ON ABSTRACT #2661121.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
71338	CNTY	COUNTY	94.93	0.00	0.00	\$ 94.93
71338	FIRE	FLETCHER	19.52	0.00	0.00	\$ 19.52
					Bill Total:	\$ 114.45
					Grand Total:	\$ 114.45

Number of Bills = 16

Total Amount = \$3,672.41

+ 7
23

+ 20,190.43
23,862.84

Process Rebate

[Return](#)

0002672393- 2008- 2008- 000000

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

<None>

Property Tax Commission

FRENCH BROAD PARTNERS LTD LIABILITY CO W- 957194

Tax Detail	Billed Amt	Paid Amt	Due Amt	Historic Def Value	Use Value	Rebate Amt
Full Rebate	3,782.28		0.00		717,700	3,782.28
Late List 100%	0.00	0.00	0.00			0.00
County	3,315.77	0.00	3,315.77			3,315.77
Interest						
Fire District F08	466.51	0.00	466.51			466.51
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	3,782.28	0.00	3,782.28			3,782.28

Reason: FULLRBAT - Full rebate/no rebill

new bill - \$ 1,934.95
net release \$ 1,847.33

PARCEL 1009602 RELEASED AND RE BILLED FOR TAX YEAR 2008 WITH PRESENT USE VALUE. PRESENT USE VALUE WAS REMOVED WHEN PROPERTY SPLIT BECAUSE OF DOT RIGHT A WAY

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Process Rebate

Return

0002672374- 2008- 2008- 000000

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

<None>

Property Tax Commission

FRENCH BROAD PARTNERS LTD LIABILITY CO W- 957157

Total Real Value	337,800	Land Def Value		Historic Def Value	Use Value	337,800
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	1,780.21		0.00			1,780.21
Late List 100%	0.00	0.00	0.00			0.00
County Interest	1,560.64	0.00	1,560.64			1,560.64
Fire District F08 Interest	219.57	0.00	219.57			219.57
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	1,780.21	0.00	1,780.21			1,780.21

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ 128.36
net release \$ 1,651.85

Parcel 1009600 Released and Re billed for tax year 2008 with Present Use Value.
Present Use Value was removed for tax year 2008 when property split because of NC DOT Right of way.

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Process Rebate

Return

0002655676- 2008- 2008- 000000

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

<None>

Property Tax Commission

GARRETT, JOSEPH E

W- 936765

Total Real Value	94,900	Land Def Value		Historic Def Value	Use Value	94,900
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	533.34		0.00			533.34
Late List 100%	0.00	0.00	0.00			0.00
County Interest	438.44	0.00	438.44			438.44
Fire District F09 Interest	94.90	0.00	94.90			94.90
Late List 100% Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	533.34	0.00	533.34			533.34

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ 22.26
net release \$ 511.08

Parcel 9932942 consisting of 18.75 acres retired October 2007 for tax year 2008.

Parcel retired when split into two parcels.

Parcels 1008354 7.67 acres and 1008353 10.58 acres resulted from the split.

2008 tax notices for parcel 1008354 was generated and mailed before parcel was reviewed to determine the status of Present-Use Value.

After receiving office visit from Mr. Larry Williams December 30, 2008, parcel was reviewed and a determination was made that this parcel could be "piggy-backed" on to parcel 1008353 meeting the qualifications for Present-Use Value .

This release is being submitted to reinstate Present Use Value.

Property owner was notified, a new tax bill for 2008 was sent reflecting Present-Use Value and an updated application was requested from the property owner.

Dee Hill

Process Rebate

Return

0002655677- 2008- 2008- 000000

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

<None>

Property Tax Commission

GARRETT, JOSEPH E

W- 936767

Total Real Value	186,000	Land Def Value		Historic Def Value	Use Value	186,000
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	1,045.32		0.00			1,045.32
Late List 100%	0.00	0.00	0.00			0.00
County	859.32	0.00	859.32			859.32
Interest						
Fire District F09	186.00	0.00	186.00			186.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	1,045.32	0.00	1,045.32			1,045.32

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ **441.49**
net release \$ **603.83**

Parcel 9932942 consisting of 18.75 acres retired October 2007 for tax year 2008.

Parcel retired when split into two parcels.

Parcels and 1008353 10.58 and acres 1008354 7.67 acres resulted from the split.

2008 tax notices for parcel 1008353 was generated and mailed before parcel was reviewed to determine the status of Present-Use Value.

After receiving office visit from Mr. Larry Williams December 30, 2008, parcel was reviewed and a determination was made that this parcel met the qualifications for Present-Use Value .

This release is being submitted to reinstate Present Use Value.

Property owner was notified, a new tax bill for 2008 was sent reflecting Present-Use Value and an updated application was requested from the property owner.

Dee Hill

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Return

Process Rebate

0002657596- 2008- 2008- 000000

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

<None>

Property Tax Commission

HYDER, BOYD L

W- 937133

	Total Real Value	1,791,400	Land Def Value	Historic Def Value	Use Value	1,791,400
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	8,276.27		0.00			8,276.27
Late List 100%	0.00	0.00	0.00			0.00
County	8,276.27	0.00	8,276.27			8,276.27
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	8,276.27	0.00	8,276.27			8,276.27

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ 325.08
net release \$ 7,951.19

PARCEL 1008464

Released and re billed

Parcel split for tax year 200. When the split was processed present-use value was removed.

Roll Back was process previously for 103.95 sold to Seven Falls

Tax bill for tax year 2007 was correct.

Dee Hill

Process Rebate

Retu

0002656155- 2008- 2008- 000000

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

<None>

Property Tax Commission

YOUNGBLOOD, LARRY JOE

S- 240-64-5220

Total Real Value	1,588,100	Land Def Value		Historic Def Value	Use Value	1,588,100
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	8,845.72		0.00			8,845.72
Late List 100%	0.00	0.00	0.00			0.00
County	7,337.02	0.00	7,337.02			7,337.02
Interest						
Fire District F05	1,508.70	0.00	1,508.70			1,508.70
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	8,845.72	0.00	8,845.72			8,845.72

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ 224.71
net release \$ 277.70

Parcel 011623 consisting of 147.02 acres retired October 2007 for tax year 2008..

Parcel retired when split into two parcels because property owner built a home.

Parcels 1008459 141.81 acres and 1008460 4.51 acres resulted from the split.

2008 tax notices for parcel 1008459 was generated and mailed before parcel was reviewed to determine the status of Present-Use Value.

After receiving telephone call from property owner in December 2008, parcel was reviewed and a determination was made that the parcel met the qualifications for Present-Use Value.

This release is submitted to reinstate Present Use Value.

Property owner was notified, a new tax bill for 2008 was sent reflecting Present-Use Value and an updated application was requested from the property owner.

Dee Hill

Process Rebate

Return

0002656154- 2008- 2008- 000000

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

<None>

Property Tax Commission

YOUNGBLOOD, LARRY JOE

S- 240-64-5220

Total Real Value	90,200	Land Def Value		Historic Def Value	Use Value	90,200
Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	502.41		0.00			502.41
Late List 100%	0.00	0.00	0.00			0.00
County	416.72	0.00	416.72			416.72
Interest						
Fire District F05	85.69	0.00	85.69			85.69
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	502.41	0.00	502.41			502.41

Reason : FULLRBAT - Full rebate/no rebill

new bill - \$ 1,498.27
net release \$ 7,347.45

Parcel 011623 consisting of 147.02 acres retired October 2007 for tax year 2008.

Parcel retired when split into two parcels because property owner built a home.

Parcels 1008460 (4.51 acres) and 1008459 (141.81 acres) resulted from the split.

2008 tax notices for parcel 1008460 was generated and mailed before parcel was reviewed to determine the status of Present-Use Value.

After receiving telephone call from property owner in December 2008, parcel was reviewed and a determination was made that the parcel met the qualifications for Present-Use Value and that 1.00 acre did not qualify. A tax notice was generated for the current year and 3 previous years for deferred taxes.

This release is submitted to reinstate Present Use Value for the remaining qualifying acreage (3.51) for this parcel.

Property owner was notified, a new tax bill for 2008 was sent reflecting Present-Use Value and an updated application was requested from the property owner.

Dee Hill