

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 18 February 2009
SUBJECT: Settlement approval (King)
ATTACHMENT(S): Draft settlement agreement

SUMMARY OF REQUEST:

Attached is a proposed settlement agreement for Board final approval.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Final approval.

If the Board is so inclined, the following motion is suggested:

I move that the Board approve the proposed settlement attached to this agenda item.

STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

SETTLEMENT AGREEMENT

This Agreement is made this the _____ day of February 2009 by and between the County of Henderson, North Carolina, a body corporate and politic ("the County"), and Roy Allen King and wife, Sheree Lamb King, citizens and residents of Henderson County, North Carolina (together "King").

Facts and Circumstances

1. King owns certain real property situated in Henderson County, North Carolina, and located at 210 Hyder Allen Lane, consisting of 42.69 acres, improved with a residential dwelling.
2. In 2008, the County sent King a Notice of Discovery for tax years 2003 through 2007 for construction of a house on the subject property. The County had not previously assessed the house. The construction of the house work began in 1998 and was completed in 1999.
3. Although King did not list the real property improvements with the tax assessor on an abstract, King did obtain permits for the construction, as well as receive inspections and later a certificate of occupancy. The information given by King to receive these permits and this certificate was not transmitted to the Office of the Henderson County Assessor.
4. The total taxes due for the years discovered is \$12,020.67. The total interest (on such taxes only and not any penalties) accrued as of the date shown above is \$-0-. The penalties assessed in this matter for non-listing are \$3,598.11.
5. King indicated his desire to appeal to the Board of Commissioners of the County on the issue of the discovery of this matter.
6. After negotiation, the parties have agreed to a resolution of this matter without further litigation, as stated below.

Terms of Agreement

1. King shall pay to the County by not later than 15 March 2009 the sum of \$12,020.67, representing the total taxes due in the Notice of Discovery noted above, accrued through tax year 2008.
 2. The County shall upon the payment of such sum by Bell forgive any obligation for the payment of any penalties by Bell pursuant to such Notice of Discovery.
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COUNTY OF HENDERSON

By: _____
WILLIAM L. MOYER, Chairman
Henderson County Board of Commissioners

Attest:

Secretary

ROY ALLEN KING [SEAL]

SHEREE LAMB KING [SEAL]