

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** March 1, 2010

**SUBJECT:** Tax Releases

**ATTACHMENTS:** Release Report

**SUMMARY OF REQUEST:**

The enclosed release requests (24) 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>24</b>	<b>\$ 11,173.03</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**

ASHEVILLE INTEGRATED MEDICINE

0002583755-2009-2009-110000 FULL REBATE  
 BUSINESS CLOSED 10/30/2008. REBATE 2009 DISCOVERY BILL IN FULL.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82654	CNTY	COUNTY	27.72	2.77	0.00	\$ 30.49
82654	FIRE	ETOWAH-HORSESHOE	5.10	0.51	0.00	\$ 5.61
<b>Bill Total:</b>						<b>\$ 36.10</b>
<b>Grand Total:</b>						<b>\$ 36.10</b>

BISHOP, LARRY RONALD

0002241908-2008-2008-000000 FULL REBATE  
 INDIVIDUAL ABSTRACT#: 0002241908 1/13/2010 1967 FORD. VEHICLE REGISTERED IN SC AND TAXES PAID FOR 3/07 THROUGH 3/08. BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82642	CNTY	COUNTY	6.75	0.67	0.00	\$ 7.42
82642	FIRE	MOUNTAIN HOME	1.39	0.14	0.00	\$ 1.53
<b>Bill Total:</b>						<b>\$ 8.95</b>
<b>Grand Total:</b>						<b>\$ 8.95</b>

BURNS, DEWEY SMITH

0000085380-2009-2009-000000 FULL REBATE  
 MH BURNED DOWN IN 2008. FIRE REPORT ON FILE. RELEASE 2009 BILL. VOID MH.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82842	CNTY	COUNTY	19.87	1.99	0.00	\$ 21.86
82842	FIRE	MOUNTAIN HOME	4.09	0.41	0.00	\$ 4.50
<b>Bill Total:</b>						<b>\$ 26.36</b>
<b>Grand Total:</b>						<b>\$ 26.36</b>

DORN, DENNIS

0000011641-2009-2009-110000 FULL REBATE

BUSINESS SOLD IN 2006. NEW OWNER HAS BEEN BILLED SINCE 2007. RELEASE 2009 DISCOVERY BILL/DOUBLE ASSESSMENT IN FULL. 2007 AND 2008 BILLS FOR THIS OWNER PREVIOUSLY RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82785	FIRE	BLUE RIDGE	59.50	5.95	0.00	\$ 65.45
82785	CNTY	COUNTY	323.40	32.34	0.00	\$ 355.74
<b>Bill Total:</b>						<b>\$ 421.19</b>
<b>Grand Total:</b>						<b>\$ 421.19</b>

DRAKE, PHILIP STEPHEN

0000164648-2009-2009-000000 FULL REBATE

MANUFACTURED HOME SOLD AND MOVED OUT OF THE COUNTY DEC, 2008. BILL OF SALE ON FILE. CBL 2/4/2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82870	CNTY	COUNTY	127.51	12.75	0.00	\$ 140.26
82870	FIRE	FLETCHER	26.22	2.62	0.00	\$ 28.84
<b>Bill Total:</b>						<b>\$ 169.10</b>
<b>Grand Total:</b>						<b>\$ 169.10</b>

**RELEASES**

ETOWAH DEVELOPMENT CO INC

0002355988-2008-2008-000000 FULL REBATE  
 VOID FOR 2010. RELEASE 2008 AND 2009 BILLS ON MANUFACTURED HOME. TAXES BEING PAID IN HAYWOOD COUNTY,  
 CALLED AND VERIFIED THIS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82751	FIRE	EDNEYVILLE	14.88	0.00	0.00	\$ 14.88
82751	CNTY	COUNTY	80.85	0.00	0.00	\$ 80.85
<b>Bill Total:</b>						<b>\$ 95.73</b>

0002355988-2009-2009-000000 FULL REBATE  
 VOID FOR 2010. RELEASE 2008 AND 2009 BILLS ON MANUFACTURED HOME. TAXES BEING PAID IN HAYWOOD COUNTY,  
 CALLED AND VERIFIED THIS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82752	CNTY	COUNTY	80.85	8.09	0.00	\$ 88.94
82752	FIRE	EDNEYVILLE	14.88	1.49	0.00	\$ 16.37
<b>Bill Total:</b>						<b>\$ 105.31</b>
<b>Grand Total:</b>						<b>\$ 201.04</b>

HYLEMON, RICKY CHARLES

0002784635-2009-2009-000000 FULL REBATE  
 0002784635- 2009- 2009 -1974 NORRIS MANUFACTURED HOME-INCORRECT OWNER BILLED FOR 2009-FULL REBATE-REBILL  
 CORRECT OWNER

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82889	CNTY	COUNTY	13.86	1.39	0.00	\$ 15.25
82889	FIRE	EDNEYVILLE	2.55	0.26	0.00	\$ 2.81
<b>Bill Total:</b>						<b>\$ 18.06</b>
<b>Grand Total:</b>						<b>\$ 18.06</b>

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0002693681-2009-2009-110000 FULL REBATE  
RELEASE 2009 DISCOVERED VALUE IN FULL. DOUBLE ASSESSED. LISTED ON ACCOUNT #2057111.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82888	FIRE	BLUE RIDGE	4.25	0.43	0.00	\$ 4.68
82888	CNTY	COUNTY	23.10	2.31	0.00	\$ 25.41
<b>Bill Total:</b>						<b>\$ 30.09</b>
<b>Grand Total:</b>						<b>\$ 30.09</b>

0002572794-2009-2009-000000 FULL REBATE  
INDIVIDUAL ABSTRACT #: 0002572794 1/25/2010 PROCRAFT AND MOTOR, INDIVIDUAL LISTING. BILLED ON  
WILDLIFE ABSTRACT #: 2484702. DOUBLE LISTED AND BILLED. VERIFIED BY HULL ID.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82762	FIRE	EDNEYVILLE	3.54	0.00	0.00	\$ 3.54
82762	CNTY	COUNTY	19.22	0.00	0.00	\$ 19.22
<b>Bill Total:</b>						<b>\$ 22.76</b>
<b>Grand Total:</b>						<b>\$ 22.76</b>

0000271821-2009-2009-000000 FULL REBATE  
THIS PARCEL WAS COMPLETELY IN A RIGHT OF WAY. IT HAS BEEN REMAPPED AND IS NOW RETIRED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82805	FIRE	EDNEYVILLE	4.00	0.00	0.00	\$ 4.00
82805	CNTY	COUNTY	21.71	0.00	0.00	\$ 21.71
<b>Bill Total:</b>						<b>\$ 25.71</b>
<b>Grand Total:</b>						<b>\$ 25.71</b>

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0002450457-2008-2008-000000 FULL REBATE

RELEASE 2 BILLS: 2008 & 2009 BILLS ON MANUFACTURED HOME. JUNKED FEB, 2007. DOUBLE WIDE IN ITS PLACE. VERIFIED ON OUR MAPS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82674	FIRE	ETOWAH-HORSESHOE	13.77	1.38	0.00	\$ 15.15
82674	CNTY	COUNTY	74.84	7.48	0.00	\$ 82.32
<b>Bill Total:</b>						<b>\$ 97.47</b>

0002450457-2009-2009-000000 FULL REBATE

RELEASE 2 BILLS: 2008 & 2009 BILLS ON MANUFACTURED HOME. JUNKED FEB, 2007. DOUBLE WIDE IN ITS PLACE. VERIFIED ON OUR MAPS.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82675	CNTY	COUNTY	74.84	7.48	0.00	\$ 82.32
82675	FIRE	ETOWAH-HORSESHOE	13.77	1.38	0.00	\$ 15.15
<b>Bill Total:</b>						<b>\$ 97.47</b>
<b>Grand Total:</b>						<b>\$ 194.94</b>

0002762267-2009-2009-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002762267 1/13/2010 1996 GODFREY AQUA PATIO. BOAT SOLD IN 2007, REGISTERED TO NEW OWNER IN SC, TAXES PAID AND VERIFIED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82643	CITY	FLETCHER	0.00	0.00	0.00	\$ 0.00
82643	CNTY	COUNTY	39.32	3.93	0.00	\$ 43.25
<b>Bill Total:</b>						<b>\$ 43.25</b>
<b>Grand Total:</b>						<b>\$ 43.25</b>

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**RELEASES**

VOGEL, JR, ROBERT C

0000079053-2009-2009-000000 FULL REBATE  
 INDIVIDUAL ABSTRACT#: 0000079053 1/11/2010 TWO 1998 YAMAHAS. BILLED ON WLF ABSTRACTS 2762269 AND 2762270.  
 INDIVIDUAL BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82616	CNTY	COUNTY	25.41	0.00	0.00	\$ 25.41
82616	FIRE	ETOWAH-HORSESHOE	4.68	0.00	0.00	\$ 4.68
<b>Bill Total:</b>						<b>\$ 30.09</b>
<b>Grand Total:</b>						<b>\$ 30.09</b>

WATKINS, CRAIG HENRY

0002762214-2009-2009-000000 FULL REBATE  
 0002762214- 2009- 2009 THIS BOAT WAS SOLD 06/02/2008. BILL OF SALE WAS PROVIDED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82617	CNTY	COUNTY	8.87	0.89	0.00	\$ 9.76
82617	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
<b>Bill Total:</b>						<b>\$ 9.76</b>
<b>Grand Total:</b>						<b>\$ 9.76</b>

YOUNGBLOOD, NELLE M

0000234898-2009-2009-000000 FULL REBATE  
 THIS PARCEL WAS MAPPED DURING ORIGINAL MAPPING PROJECT TO YOUNGBLOOD IN ERROR. HAS BEEN REMAPPED & IS NOW INCLUDED WITH THE ACREAGE FOR PARCEL 9970012 TO SCOTCH RIDGE INC. BILL CORRECTION INITIATED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82575	FIRE	FLETCHER	73.44	0.00	0.00	\$ 73.44
82575	CNTY	COUNTY	357.13	0.00	0.00	\$ 357.13
<b>Bill Total:</b>						<b>\$ 430.57</b>
<b>Grand Total:</b>						<b>\$ 430.57</b>

Note: The seven Releases on Pages 7 -10 are included in this figure.

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Number of Bills = 17

+ 7  
 24

Total Amount = \$1,667.97

+ \$9,505.06  
 \$11,173.03

**Process Rebate**

**Return**

Rebate# : 0002657627- 2008- 2008-  
82506 000000

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

<None>

Property Tax  
Commission

CARLAND, WAYNE S W- 937265

Total Real Value 821,500 Land Def Value Historic Def Value Use Value 821,500

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	3,795.33		0.00			3,795.33
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	3,795.33	3,795.33	0.00			3,795.33
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(\$)	3,795.33	3,795.33	0.00			3,795.33

Abstract Details Reason : FULLRBAT - Full rebate/no rebill Approve Reject

Reinstate Present-Use Value for tax year 2008

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**Process Rebate**

**Return**

Rebate# : 0002657627- 2009- 2009-  
82505 000000

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

<None>

Property Tax  
Commission

CARLAND, WAYNE S W- 937265

Total Real Value 821,500 Land Def Value Historic Def Value Use Value 821,500

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	3,795.33		0.00			3,795.33
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	3,795.33	0.00	3,795.33			3,795.33
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	3,795.33	0.00	3,795.33			3,795.33

Abstract Details Reason : FULLRBAT - Full rebate/no rebill Approve Reject

Reinstate Present-Use Value for tax yr 2009. Parcel split in 2008



**Process Rebate**

Rebate#: 82760 0002324476- 2009- 2009- 000000

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

<None>

Property Tax Commission

CHINSKY, JACQUELINE P W- 1008950

Total Real Value 68,000

Land Def Value

Historic Def Value

Use Value 68,000

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	371.96		0.00			371.96
Late List 100%	0.00	0.00	0.00	<input type="checkbox"/>		0.00
County	314.16	0.00	314.16			314.16
Interest			6.28			
Fire District F03	57.80	0.00	57.80			57.80
Interest			1.16			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	371.96	0.00	379.40			371.96

Abstract Details Reason: FULLRBAT - Full rebate/no rebill  Approve  Reject

**ELDERLY EXCLUSION REINSTATED FOR TAX YEAR 2009**

**Process Rebate**

Return

Rebate#: 82748 0000101916- 2009- 2009- 000000

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

<None>

Property Tax Commission

CONNOR, ELIZABETH W S- 240-16-4441

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	42.04		0.00			42.04
Late List 100%	0.00	0.00	0.00	<input type="checkbox"/>		0.00
County	31.42	0.00	31.42			31.42
Interest			0.70			
Fire District F09	6.80	0.00	6.80			6.80
Interest			0.14			
Late List 100%	3.82	0.00	3.82			3.82
Interest		0.00	0.07			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	42.04	0.00	42.88			42.04

Abstract Details Reason: FULLRBAT - Full rebate/no rebill  Approve  Reject

**ELDERLY EXCLUSION REINSTATED FOR TAX YEAR 2009**

**Process Rebate**

**Return**

Rebate# : 82720    0002764889- 2009- 2009- 000000

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

<None>

Property Tax  
Commission

LANNING, MARTHA JOHNSON    W- 1012370

Total Real Value    96,800    Land Def Value    Historic Def Value    Use Value    96,800

Tax Detail	Billed Amt	Paid Amt	Due Amt	% Good	Release Amt	Rebate Amt
Full Rebate	529.50		0.00			529.50
Late List 100%	0.00	0.00	0.00			0.00
County	447.22	201.07	246.15			447.22
Interest		0.00	4.92			
Fire District F01	82.28	82.28	0.00			82.28
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(\$)	529.50	283.35	251.07			529.50

Abstract Details Reason : FULLRBAT - Full rebate/no rebill     Approve     Reject

**ELDERLY EXCLUSION REINSTATED FOR TAX YEAR 2009**

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**Process Rebate** **Return**

Rebate# : 82480    0002656891- 2009- 2009- 000000

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

<None>

Property Tax  
Commission

PRYOR, L KEITH    W- 935781

Total Real Value    174,400    Land Def Value    Historic Def Value    Use Value    174,400

Tax Detail	Billed Amt	Paid Amt	Due Amt	% Good	Release Amt	Rebate Amt
Full Rebate	962.69		0.00			962.69
Late List 100%	0.00	0.00	0.00			0.00
County	805.73	0.00	805.73			805.73
Interest						
Fire District F15	156.96	43.36	113.60			156.96
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(\$)	962.69	43.36	919.33			962.69

Abstract Details Reason : FULLRBAT - Full rebate/no rebill     Approve     Reject

**PRESENT USE VALUE WAS APPROVED FOR TAX YEAR 2008, BUT WAS NOT CARRIED FORWARD FOR 2009.  
PARCEL NUMBER 1007227**

**Process Rebate**

**Return**

Rebate# : 82721 0000228905- 2009- 2009- 000000

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

<None>

Property Tax Commission

STEPP, JAMES

W- 102157

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	8.21		0.00			8.21
Late List 100%	0.00	0.00	0.00			0.00
County	6.93	0.00	6.93			6.93
Interest			0.13			
Fire District F03	1.28	0.00	1.28			1.28
Interest			0.03			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	8.21	0.00	8.37			8.21

Abstract Details Reason : FULLRBAT - Full rebate/no rebill  Approve  Reject

**ELDERLY EXCLUSION REINSTATED FOR TAX YEAR 2009**

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