

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: May 3, 2010
SUBJECT: Tax Releases
ATTACHMENTS: Release Report

SUMMARY OF REQUEST:

The enclosed release requests (34) 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	34	\$ 12,282.76

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

BALDWIN, RICKY

0000005341-2000-2000-000000 FULL REBATE

RELEASE 2 BILLS ON MANUFACTURED HOME: 1999 AND 2000. TAXPAYER NEVER OWNED. NO TITLE. NO RECORD IN PREVIOUS COMPUTER SYSTEM.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83005	CNTY	COUNTY	18.95	0.00		\$ 18.95
Bill Total:						\$ 18.95

0000005342-1999-1999-000000 FULL REBATE
RELEASE 2 BILLS ON MANUFACTURED HOME: 1999 AND 2000. TAXPAYER NEVER OWNED. NO TITLE. NO RECORD IN PREVIOUS COMPUTER SYSTEM.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83004	CNTY	COUNTY	20.60	0.00		\$ 20.60
Bill Total:						\$ 20.60
Grand Total:						\$ 39.55

BLACKWELL, DILLIE F

0002761500-2009-2009-000000 FULL REBATE

0002761500 TAX YEAR: 2009 YEAR FOR: 2009 THIS BOAT WAS SOLD IN 2007.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83104	FIRE	BLUE RIDGE	6.46	0.65	0.00	\$ 7.11
83104	CNTY	COUNTY	35.11	3.51	0.00	\$ 38.62
Bill Total:						\$ 45.73
Grand Total:						\$ 45.73

RELEASES

CARTER, A WAYNE

0002672412-2009-2009-110000 FULL REBATE

BUSINESS SOLD IN AUGUST 2008. TAXPAYER FAILED TO NOTIFY OFFICE. RELEASE 2009 DISCOVERY IN FULL. NEW OWNER LOCATED EQUIPMENT IN BUNCOMBE COUNTY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83040	CNTY	COUNTY	28.64	2.86	0.00	\$ 31.50
83040	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
Bill Total:						\$ 31.50
Grand Total:						\$ 31.50

CUTSHALL, ROY

0000044217-2009-2009-000000 FULL REBATE

0000044217- 2009- 2009 MANUFACTURED HOME SOLD & MOVED TO RUTHERFORD COUNTY PER PERMIT-TAXES PAID IN RUTHERFORD COUNTY-RECEIPT ON FILE-RELEASE FOR 2009

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83623	FIRE	FLETCHER	11.40	1.14	0.00	\$ 12.54
83623	CNTY	COUNTY	55.44	5.54	0.00	\$ 60.98
Bill Total:						\$ 73.52
Grand Total:						\$ 73.52

DALTON JR, DENNIS EDDIE

0000696300-2009-2009-000000 FULL REBATE

MANUFACTURED HOME JUNKED AND REPLACED BY NEWER MODEL. WE ARE CURRENTLY BILLING FOR A 1998 MODEL. RELEASE 2009 BILL ON JUNKED ONE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82997	CNTY	COUNTY	6.47	0.65	0.00	\$ 7.12
82997	FIRE	EDNEYVILLE	1.19	0.12	0.00	\$ 1.31
Bill Total:						\$ 8.43
Grand Total:						\$ 8.43

2

RELEASES

FISCHER, JAMES ERIC

0002129443-2009-2009-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002129443 4/1/2010 2001 TRACKER MARINE. BOAT SOLD 2/22/08, BILL OF SALE ON FILE, NOT OWNED AS OF 1/1/2009.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83409	CNTY	COUNTY	70.32	7.03	0.00	\$ 77.35
83409	CITY	FLETCHER	0.00	0.00	0.00	\$ 0.00
Bill Total:						\$ 77.35
Grand Total:						\$ 77.35

GASPERSON, ROBERT JAMES

0002761731-2010-2009-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002761731 2/19/2010 BILLED ON ABSTRACT 2883973.
INCORRECTLY SITUED TO TOWN OF MILLS RIVER. WE CORRECTED TO FLETCHER FIRE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82943	FIRE	FLETCHER	7.02	0.70	0.00	\$ 7.72
Bill Total:						\$ 7.72
Grand Total:						\$ 7.72

0000713680-2006-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 0000713680-2006 3/31/2010 UMW 1986 FORD. VOID BILL,
 NO VIN TO CONNECT VEHICLE TO PROPERTY OWNER

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83369	CNTY	COUNTY	13.84	1.38	0.00	\$ 15.22
83369	FIRE	MOUNTAIN HOME	2.57	0.26	0.00	\$ 2.83
Bill Total:						\$ 18.05

0000713680-2007-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 0000713680-2007 3/31/2010 UMW 1986 FORD. VOID BILL,
 NO VIN TO CONNECT VEHICLE TO PROPERTY OWNER

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83370	CNTY	COUNTY	10.76	1.08	0.00	\$ 11.84
83370	FIRE	MOUNTAIN HOME	2.21	0.22	0.00	\$ 2.43
Bill Total:						\$ 14.27

0000713680-2008-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 0000713680-2008 3/31/2010 UMW 1986 FORD. VOID BILL,
 NO VIN TO CONNECT VEHICLE TO PROPERTY OWNER

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83371	CNTY	COUNTY	10.21	1.02	0.00	\$ 11.23
83371	FIRE	MOUNTAIN HOME	2.10	0.21	0.00	\$ 2.31
Bill Total:						\$ 13.54

0000713680-2009-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 0000713680-2009 3/31/2010 UMW 1986 FORD. VOID BILL,
 NO VIN TO CONNECT VEHICLE TO PROPERTY OWNER

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83372	FIRE	MOUNTAIN HOME	2.10	0.21	0.00	\$ 2.31
83372	CNTY	COUNTY	10.21	1.02	0.00	\$ 11.23
Bill Total:						\$ 13.54
Grand Total:						\$ 59.40

RELEASES

LEVI, CHESTER D

0000353079-2004-2004-000000 FULL REBATE

RELEASE BILLS:2004, 2005, 2006 AND 2007 ON MANUFACTURED HOME. HOME SOLD WHEN THEY PURCHASED A MODULAR.
MAP AND CAMA SYSTEM SHOWS WE BEGAN BILLING ON MODULAR IN 1999.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82927	CNTY	COUNTY	30.40	0.00	0.00	\$ 30.40
82927	FIRE	GREEN RIVER	4.80	0.00	0.00	\$ 4.80
Bill Total:						\$ 35.20

0000353079-2005-2005-000000 FULL REBATE

RELEASE BILLS:2004, 2005, 2006 AND 2007 ON MANUFACTURED HOME. HOME SOLD WHEN THEY PURCHASED A MODULAR.
MAP AND CAMA SYSTEM SHOWS WE BEGAN BILLING ON MODULAR IN 1999.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82928	CNTY	COUNTY	32.96	3.30	0.00	\$ 36.26
82928	FIRE	GREEN RIVER	4.80	0.48	0.00	\$ 5.28
Bill Total:						\$ 41.54

0000353079-2006-2006-000000 FULL REBATE

RELEASE BILLS:2004, 2005, 2006 AND 2007 ON MANUFACTURED HOME. HOME SOLD WHEN THEY PURCHASED A MODULAR.
MAP AND CAMA SYSTEM SHOWS WE BEGAN BILLING ON MODULAR IN 1999.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82929	CNTY	COUNTY	36.16	3.62	0.00	\$ 39.78
82929	FIRE	GREEN RIVER	4.80	0.48	0.00	\$ 5.28
Bill Total:						\$ 45.06

0000353079-2007-2007-000000 FULL REBATE

RELEASE BILLS:2004, 2005, 2006 AND 2007 ON MANUFACTURED HOME. HOME SOLD WHEN THEY PURCHASED A MODULAR.
MAP AND CAMA SYSTEM SHOWS WE BEGAN BILLING ON MODULAR IN 1999.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82930	FIRE	GREEN RIVER	3.66	0.37	0.00	\$ 4.03
82930	CNTY	COUNTY	28.18	2.82	0.00	\$ 31.00
Bill Total:						\$ 35.03
Grand Total:						\$ 156.83

5

0000345242-2009-2009-000000 FULL REBATE

RELEASE 2009 BILL ON MANUFACTURED HOME. MH LOCATION AND OWNER UNKNOWN. FIELD REVIEW VERIFIED MH GONE.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83062	CITY	MILLS RIVER	0.00	0.00	0.00	\$ 0.00
83062	CNTY	COUNTY	30.03	0.00	0.00	\$ 30.03
Bill Total:						\$ 30.03
Grand Total:						\$ 30.03

MCKINNEY, HAROLD KEITH

0002431179-2007-2007-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002431179 3/9/2010 1995 CHAPARRAL. BILLED AND PAID IN BUNCOMBE COUNTY, VERIFIED BY PHONE WITH JANICE FRECK, BUNCOMBE COUNTY. HENDERSON COUNTY BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83048	FIRE	MOUNTAIN HOME	9.03	0.90	0.00	\$ 9.93
83048	CNTY	COUNTY	43.89	4.39	0.00	\$ 48.28
Bill Total:						\$ 58.21

0002431179-2009-2009-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002431179 3/9/2010 1999 CHAPARRAL. BILLED IN BUNCOMBE COUNTY, VERIFIED WITH BUNCOMBE. HENDERSON COUNTY BILL RELEASED.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83047	CNTY	COUNTY	38.39	3.84	0.00	\$ 42.23
83047	FIRE	MOUNTAIN HOME	7.89	0.79	0.00	\$ 8.68
Bill Total:						\$ 50.91
Grand Total:						\$ 109.12

6

RELEASES

MORGAN, MATTHEW

0000634609-2009-2009-000000 FULL REBATE

0000634609-2009-2009 1974 RITZ MANUFACTURED HOME BILLED AND PAID IN TRANSYLVANIA COUNTY

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83009	FIRE	GREEN RIVER	4.86	0.00	0.00	\$ 4.86
83009	CNTY	COUNTY	37.42	0.00	0.00	\$ 37.42
Bill Total:						\$ 42.28
Grand Total:						\$ 42.28

MOUNTAIN AVIATION COMPONENTS, LLC

0000045028-2009-2009-110000 FULL REBATE

PER SCOTT MULLEN, OWNER OF THE COMPANY, THE BUSINESS MOVED TO SOUTH CAROLINA IN JULY OF 2008 AND HAS SINCE BEEN SOLD TO ANOTHER COMPANY IN SC.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83010	CNTY	COUNTY	498.96	49.90	0.00	\$ 548.86
83010	FIRE	BLUE RIDGE	91.80	9.18	0.00	\$ 100.98
Bill Total:						\$ 649.84
Grand Total:						\$ 649.84

PARIS, BRYAN C

0002450453-2009-2003-110000 FULL REBATE

MH DOUBLE BILLED - CORRECTLY BILLED AND PAID ON SEPARATE ABSTRACT.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82916	FIRE	MOUNTAIN HOME	950.00	95.00	0.00	\$ 1,045.00
82916	CNTY	COUNTY	4,750.00	475.00	0.00	\$ 5,225.00
Bill Total:						\$ 6,270.00
Grand Total:						\$ 6,270.00

7

RELEASES

PARKER, KAREN SUE

0002131160-2004-2004-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 00002131160 3/31/2010 1996 KAWASAKI JET SKI. JET SKI REPOSSESSED IN 1998, NO PROPERTY IN HENDERSON COUNTY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83365	CNTY	COUNTY	13.37	0.00	0.00	\$ 13.37
83365	FIRE	EDNEYVILLE	2.53	0.00	0.00	\$ 2.53
Bill Total:						\$ 15.90

0002131160-2005-2005-000000 FULL REBATE

INDIVIDUAL ABSTRACT#: 00002131160-2005 3/31/2010 1996 KAWASAKI JET SKI. JET SKI REPOSSESSED IN 1998, NO PROPERTY IN HENDERSON COUNTY.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83366	CNTY	COUNTY	12.05	1.21	0.00	\$ 13.26
83366	FIRE	EDNEYVILLE	2.16	0.22	0.00	\$ 2.38
Bill Total:						\$ 15.64
Grand Total:						\$ 31.54

PAYNE, SHANE MICHAEL

0000344518-2005-2005-000000 FULL REBATE

0000344518- 2005- 2005 FULL REBATE TAXPAYER HAS NOT OWNED SINCE 07/2001. RELEASE PER LEE KING.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83111	FIRE	MOUNTAIN HOME	9.98	1.00	0.00	\$ 10.98
83111	CNTY	COUNTY	48.93	4.89	0.00	\$ 53.82
Bill Total:						\$ 64.80
Grand Total:						\$ 64.80

0000637713-2009-2009-000000 FULL REBATE

RELEASE 2009 BILL. MANUFACTURED HOME REPOED IN 2008 AND MOVED TO CANTON AT THAT TIME. VANDERBILT
MORTGAGE PAID TAXES THROUGH 2008.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
82992	CNTY	COUNTY	114.58	11.46	0.00	\$ 126.04
82992	FIRE	BLUE RIDGE	21.08	2.11	0.00	\$ 23.19
Bill Total:						\$ 149.23
Grand Total:						\$ 149.23

STEVEN, CHARLES FRANKLIN

0002431353-2006-2006-000000 FULL REBATE

WILD LIFE ABSTRACT#: 0002431353 3/22/2010 1993 PLAYTIME BOAT. BILLED AND PAID IN BUNCOMBE COUNTY, VERIFIED
BILL BY JANICE FRECK, BUNCOMBE COUNTY TAX OFFICE 3-22-2010

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83137	CITY	HENDERSONVILLE	0.00	0.00	0.00	\$ 0.00
83137	CNTY	COUNTY	36.46	3.65	0.00	\$ 40.11
Bill Total:						\$ 40.11
Grand Total:						\$ 40.11

SUMMEY, REGINALD MICHAEL

0000635210-2003-2003-000000 FULL REBATE

0000635210 TAX YEAR: 2003 YEAR FOR: 2003 FULL REBATE. THIS BOAT WAS SOLD 04/12/2000.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83105	CNTY	COUNTY	35.14	0.00	0.00	\$ 35.14
Bill Total:						\$ 35.14

0000635211-2002-2002-000000 VALUE DECREASE

0000635211 TAX YEAR: 2002 YEAR FOR: 2002 1996 BASS TRACKER WAS SOLD 04/12/2000.

Rebate #	Rate Type	Jurisdiction	Rebated Tax	Rebated Late List	Rebated Billed Interest	Total
83146	CNTY	COUNTY	36.98	0.00	0.00	\$ 36.98
Bill Total:						\$ 36.98
Grand Total:						\$ 72.12

9

Number of Bills =

29

Total Amount =

\$ 7,959.10

+ 5

34

+ \$ 4,323.66

\$12,282.76

Process Rebate

Return

Rebate# : 0000681074- 2009- 2009-
82955 000000

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

<None>

Property Tax
Commission

ALLISON, ISAAC
SITTON JR W-591506

Total Real Value 181,300 Land Def Value 48,443 Historic Def Value Use Value 132,857

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	613.80		0.00			613.80
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	613.80	0.00	613.80			613.80
Interest			16.88			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	613.80	0.00	630.68			613.80

Abstract Details

Reason :

FULLRBAT - Full rebate/no rebill

Approve Reject

TAX YEAR 2009 - RELEASE AND
REBILL WITH PRESENT USE VALUE
PARCEL NUMBER 9958913

Process Rebate

Return

Rebate# : 0002709698- 2009- 2009-
82958 000000

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

<None>

Property Tax
Commission

ALLISON, ISAAC SITTON
JR W-966189

Total Real Value Land Def Value Historic Def Value Use Value

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	225.46		0.00			0.00
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	225.46	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	225.46	0.00	0.00			0.00

Abstract Details

Reason :

FULLRBAT - Full rebate/no rebill

225.46

TAX YEAR 2009 - RELEASE AND
REBILL WITH PRESENT USE VALUE
PARCEL NUMBER 1009890

Process Rebate

Return

Rebate# : 0002709697- 2009- 2009-
82959 000000

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

<None>

Property Tax
Commission

ALLISON, ISAAC SITTON
JR W- 966187

Total Real Value 41,500 Land Def Value Historic Def Value Use Value 41,500

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	191.73		0.00			191.73
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	191.73	0.00	191.73			191.73
Interest			5.27			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	191.73	0.00	197.00			191.73

Abstract Details Reason

FULLRBAT --Full rebate/no rebill

Approve Reject

TAX YEAR 2009 - RELEASE AND
REBILL WITH PRESENT USE VALUE
PARCEL NUMBER 1009891

12

Process Rebate

Return

Rebate# : 0002709700- 2009- 2009-
82961 000000

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

<None>

Property Tax
Commission

ALLISON, ISAAC SITTON
JR W- 966193

Total Real Value 508,600 Land Def Value Historic Def Value Use Value 508,600

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	2,349.73		0.00			2,349.73
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	2,349.73	0.00	2,349.73			2,349.73
Interest			64.62			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	2,349.73	0.00	2,414.35			2,349.73

Abstract Details Reason

FULLRBAT - Full rebate/no rebill

TAX YEAR 2009 - RELEASE AND
REBILL WITH PRESENT USE VALUE
PARCEL NUMBER 1009888

Process Rebate**Return**Rebate# : 0002736722- 2009- 2009-
82962 000000Board Meeting Date :
(For pre-approved LL/ Exempt
only)

<None>

☐ Property Tax
CommissionALLISON, ISAAC SITTON
JR W- 970940Total Real Value 204,100 Land Def Value Historic Def
Value Use Value 204,100

Tax Detail	Billed Amt	Paid Amt	Due Amt	%Good	Release Amt	Rebate Amt
Full Rebate	942.94		0.00			942.94
City C60	0.00	0.00	0.00			0.00
Interest						
Late List 100%	0.00	0.00	0.00			0.00
County	942.94	0.00	942.94			942.94
Interest			25.93			
Late List 100%	0.00	0.00	0.00			0.00
Cost	0.00	0.00	0.00			0.00
Total Amount(\$)	942.94	0.00	968.87			942.94

Abstract Details Reason : FULLRBAT - Full rebate/no rebill

☐ Approve ☐ Reject13
TAX YEAR 2009 - RELEASE AND
REBILL WITH PRESENT USE VALUE
PARCEL NUMBER 1010051