

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: May 16, 2012
SUBJECT: Pending Releases & Refunds
PRESENTER: Assessor
ATTACHMENTS: Pending Release/Refund Combined Report

SUMMARY OF REQUEST:

The attached pending releases and refunds 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. Supporting documentation is on file in the County Assessor's Office.

These pending release and refund requests are submitted for the approval by the Henderson County Board of Commissioners.

Type	Revenue Amount:
Refunds	\$ 380.19
Releases	\$2,689.44

Faithfully Submitted,



Stan C. Duncan

County Assessor

BOARD ACTION REQUEST: Consent Approval Requested

Suggested Motion: "I move the Board approve the Combined Release/Refund Report as presented."

NCPTS Pending Release/Refund Report. Thursday, May 03, 2012*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEV. TYPE	BILLED	PAID	RELEASE	REFUND
GILLIAM, ELIZABETH PURSER	0000311162-1999-1999-0000	WAGE ATTACHMENT RESEARCH. RELEASES 1996 THROUGH 2007 APPROVED BY STAN DUNCAN. ELIZABETH PURSER GILLIAM NEVER OWNED THIS MANUFACTURED HOME, SHE MOVED TO BUNCOMBE COUNTY IN 1994. THE OWNER WAS HER EX HUSBAND, GARY BROWN GILLIAM, WHO DIED IN 1998. FIELD INSPECTION DONE WITH LEE KING. LAND OWNER DECEASED ALSO.	(\$3,310)	91	COUNTY	TAX	\$16.55	\$0.00	\$16.55	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$16.55	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$2.81	\$0.00	\$2.81	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$2.81	\$0.00
						ABSTRACT TOTAL:			\$19.36	\$0.00
					COUNTY	TAX	\$21.06	\$0.00	\$21.06	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$21.06	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$3.24	\$0.00	\$3.24	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$3.24	\$0.00
						ABSTRACT TOTAL:			\$24.30	\$0.00
					COUNTY	TAX	\$19.62	\$0.00	\$19.62	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$19.62	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$2.70	\$0.00	\$2.70	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$2.70	\$0.00
						ABSTRACT TOTAL:			\$22.32	\$0.00
					COUNTY	TAX	\$15.97	\$0.00	\$15.97	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$15.97	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ NUMBER	TAX DISTRICT	LEVA TYPE	BILLED	PAID	RELEASE	REFUND
GILLIAM, ELIZABETH PURSER	0000311155-1996-1996-0000	WAGE ATTACHMENT RESEARCH. RELEASES 1996 THROUGH 2007 APPROVED BY STAN DUNCAN. ELIZABETH PURSER GILLIAM NEVER OWNED THIS MANUFACTURED HOME, SHE MOVED TO BUNCOMBE COUNTY IN 1994. THE OWNER WAS HER EX HUSBAND, GARY BROWN GILLIAM, WHO DIED IN 1998. FIELD INSPECTION DONE WITH LEE KING. LAND OWNER DECEASED ALSO.	(\$3,100)	88	MOUNTAIN HOME FIRE	TAX	\$2.33	\$0.00	\$2.33	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$2.33	\$0.00
						ABSTRACT TOTAL:			\$18.30	\$0.00
OWNER TOTAL:			(\$13,610)						\$84.28	\$0.00
GREENE, ALICIA	0002317449-2006-2006-0000	*****NOTIFY LAUREL PARK***** PROPERTY HAS BEEN LISTED SINCE 1995 AS UNKNOWN OWNER. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK INDICATES THIS PROPERTY SHOULD HAVE BEEN LISTED TO THE WILCOX FAMILY HEIRS OF WHICH ALICIA GREENE IS ONE OF FOUR. ALL LISTINGS TO UNKNOWN OWNER ARE RELEASED AND COUNTY WILL NOTIFY AND RE-BILL CORRECT OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394	(\$3,400)	294	COUNTY	TAX	\$19.21	\$0.00	\$19.21	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$19.21	\$0.00
						ABSTRACT TOTAL:			\$19.21	\$0.00
GILLIAM, ELIZABETH PURSER	0002317449-2007-2007-0000	*****NOTIFY LAUREL PARK***** PROPERTY HAS BEEN LISTED SINCE 1995 AS UNKNOWN OWNER. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK INDICATES THIS PROPERTY SHOULD HAVE BEEN LISTED TO THE WILCOX FAMILY HEIRS OF WHICH ALICIA GREENE IS ONE OF FOUR. ALL LISTINGS TO UNKNOWN OWNER ARE RELEASED AND COUNTY WILL NOTIFY AND RE-BILL CORRECT OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394	(\$5,600)	296	COUNTY	TAX	\$25.87	\$0.00	\$25.87	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$25.87	\$0.00
						ABSTRACT TOTAL:			\$25.87	\$0.00
GILLIAM, ELIZABETH PURSER	0002317449-2008-2008-0000	*****NOTIFY LAUREL PARK***** PROPERTY HAS BEEN LISTED SINCE 1995 AS UNKNOWN OWNER. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK INDICATES THIS PROPERTY SHOULD HAVE BEEN LISTED TO THE WILCOX FAMILY HEIRS OF WHICH ALICIA GREENE IS ONE OF FOUR. ALL LISTINGS TO UNKNOWN OWNER ARE RELEASED AND COUNTY WILL NOTIFY AND RE-BILL CORRECT OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394	(\$5,600)	297	COUNTY	TAX	\$25.87	\$0.00	\$25.87	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$25.87	\$0.00
						ABSTRACT TOTAL:			\$25.87	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ NUMBER	TAX DISTRICT	LEVA TYPE	BILLED	PAID	RELEASE	REFUND
KERR, DAVID L	0000219030-2008-2008-0000	PARCEL WAS INCORRECTLY MAPPED, CORRECTION RESULTED IN A VALUE DECREASE. OWNER (KERR NOW 1014486) REQUESTS REFUND OF THE DIFFERENCE IN VALUE 2007-2011. NOTICE OF IMMATERIAL IRREGULARITY CALCULATED FOR THE CORRECT OWNER FOR A VALUE INCREASE (CALDWELL NOW 1014487) FOR 2007-2011.	(\$12,000)	302	COUNTY	TAX	\$86.39	\$86.39	\$55.44	\$55.44
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$55.44	\$55.44
					VALLEY HILL FIRE	TAX	\$13.09	\$13.09	\$8.40	\$8.40
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$8.40	\$8.40	\$8.40
						ABSTRACT TOTAL:		\$63.84	\$63.84	\$63.84
	0000219030-2009-2009-0000	PARCEL WAS INCORRECTLY MAPPED, CORRECTION RESULTED IN A VALUE DECREASE. OWNER (KERR NOW 1014486) REQUESTS REFUND OF THE DIFFERENCE IN VALUE 2007-2011. NOTICE OF IMMATERIAL IRREGULARITY CALCULATED FOR THE CORRECT OWNER FOR A VALUE INCREASE (CALDWELL NOW 1014487) FOR 2007-2011.	(\$12,000)	303	COUNTY	TAX	\$86.39	\$86.39	\$55.44	\$55.44
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$55.44	\$55.44
					VALLEY HILL FIRE	TAX	\$13.09	\$13.09	\$8.40	\$8.40
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$8.40	\$8.40	\$8.40
						ABSTRACT TOTAL:		\$63.84	\$63.84	\$63.84
	0002852417-2010-2010-0000	PARCEL WAS INCORRECTLY MAPPED, CORRECTION RESULTED IN A VALUE DECREASE. OWNER (KERR NOW 1014486) REQUESTS REFUND OF THE DIFFERENCE IN VALUE 2007-2011. NOTICE OF IMMATERIAL IRREGULARITY CALCULATED FOR THE CORRECT OWNER FOR A VALUE INCREASE (CALDWELL NOW 1014487) FOR 2007-2011.	(\$12,000)	304	COUNTY	TAX	\$86.39	\$86.39	\$55.44	\$55.44
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$55.44	\$55.44
					VALLEY HILL FIRE	TAX	\$13.09	\$13.09	\$8.40	\$8.40
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$8.40	\$8.40	\$8.40
						ABSTRACT TOTAL:		\$63.84	\$63.84	\$63.84
	0002852417-2011-2011-0000	PARCEL WAS INCORRECTLY MAPPED, CORRECTION RESULTED IN A VALUE DECREASE. OWNER (KERR NOW 1014486) REQUESTS REFUND OF THE DIFFERENCE IN VALUE 2007-2011. NOTICE OF IMMATERIAL IRREGULARITY CALCULATED FOR THE CORRECT OWNER FOR A VALUE INCREASE (CALDWELL NOW 1014487) FOR 2007-2011.	(\$7,500)	305	COUNTY	TAX	\$60.09	\$60.09	\$38.52	\$38.52
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$38.52	\$38.52
					VALLEY HILL FIRE	TAX	\$9.36	\$9.36	\$6.00	\$6.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$6.00	\$6.00	\$6.00
						ABSTRACT TOTAL:		\$44.52	\$44.52	\$44.52
						OWNER TOTAL:		\$299.88	\$299.88	\$299.88

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ROBINSON, JOHN MATTHEW	0002917043-2011-2011-0000	PROPERTY TYPE: 1992 REGAL WATERCRAFT AND MERCURY MOTOR. RECEIVED INFORMATION FROM MICHELLE NELSON, BUNCOMBE COUNTY TAX DEPARTMENT, CONCERNING TAXATION IN BUNCOMBE COUNTY AND HENDERSON COUNTY FOR THIS WATERCRAFT. BUNCOMBE SUPPLIED 2011 LISTING INFORMATION CONFIRMING THE LISTING OF THIS BOAT AS PERSONAL PROPERTY IN BUNCOMBE COUNTY, LOCATION 46 SARDIS ROAD, ASHEVILLE NC. BUNCOMBE COUNTY LISTING INFORMATION AND BILL ATTACHED TO THIS RECORD, ALONG WITH 2011 HENDERSON COUNTY LISTING FORM RECEIVED FROM OWNER.	(\$3,730)	277	COUNTY	TAX LATE LIST FEE TOTAL: TAX LATE LIST FEE TOTAL:	\$19.16 \$0.00 \$0.00 \$3.54 \$0.00 \$0.00	\$19.16 \$0.00 \$3.54 \$0.00 \$3.54 \$22.70	\$19.16 \$0.00 \$19.16 \$3.54 \$0.00 \$3.54 \$22.70	\$19.16 \$0.00 \$19.16 \$3.54 \$0.00 \$3.54 \$22.70
	OWNER TOTAL:		(\$3,730)						\$22.70	\$22.70
UNKNOWN OWNER	0000192622-1998-1998-0000	*****NOTIFY LAUREL PARK*****PROPERTY HAS BEEN LISTED AS UNKNOWN OWNER SINCE 1995. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK SUGGESTS THIS PROPERTY SHOULD HAVE BEEN LISTED AS TWO PARCELS TO SEPARATE OWNERS. ANALYSIS COMPLETED AND SUBMITTED TO THE ASSESSOR FOR A NOTICE OF LISTING FOR THE YEARS 2002-2010 TO BE SENT TO THE CURRENT LISTED OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394.	(\$32,800)	289	COUNTY	TAX LATE LIST FEE TOTAL:	\$191.88 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$191.88 \$0.00 \$191.88	\$0.00 \$0.00 \$0.00 \$0.00
	OWNER TOTAL:		(\$32,800)						\$191.88	\$191.88
	0000192623-1997-1997-0000	*****NOTIFY LAUREL PARK*****PROPERTY HAS BEEN LISTED AS UNKNOWN OWNER SINCE 1995. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK SUGGESTS THIS PROPERTY SHOULD HAVE BEEN LISTED AS TWO PARCELS TO SEPARATE OWNERS. ANALYSIS COMPLETED AND SUBMITTED TO THE ASSESSOR FOR NOTICE OF LISTING FOR THE YEARS 2002-2010 TO BE SENT TO THE CURRENT LISTED OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394.	(\$32,800)	288	COUNTY	TAX LATE LIST FEE TOTAL:	\$178.76 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00	\$178.76 \$0.00 \$178.76	\$0.00 \$0.00 \$0.00 \$0.00
	OWNER TOTAL:		(\$32,800)						\$178.76	\$178.76

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ NUMBER	TAX DISTRICT	TAX COUNTY	NEW TYPE	BILLED	PAID	RELEASE	REFUND
UNKNOWN OWNER	0000357495-1996-1996-0000	*****NOTIFY LAUREL PARK*****PROPERTY HAS BEEN LISTED AS UNKNOWN OWNER SINCE 1995. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK SUGGESTS THIS PROPERTY SHOULD HAVE BEEN LISTED AS TWO PARCELS TO SEPARATE OWNERS. ANALYSIS COMPLETED AND SUBMITTED TO THE ASSESSOR FOR NOTICE OF LISTING FOR THE YEARS 2002-2010 TO BE SENT TO THE CURRENT LISTED OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394.	(\$32,800)	287		COUNTY	TAX LATE LIST FEE TOTAL:	\$168.92 \$0.00 \$168.92	\$0.00 \$0.00 \$168.92	\$168.92 \$0.00 \$168.92	\$0.00 \$0.00 \$0.00
								ABSTRACT TOTAL:			
	0000357498-1995-1995-0000	*****NOTIFY LAUREL PARK*****PROPERTY HAS BEEN LISTED AS UNKNOWN OWNER SINCE 1995. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK SUGGESTS THIS PROPERTY SHOULD HAVE BEEN LISTED AS TWO PARCELS TO SEPARATE OWNERS. ANALYSIS COMPLETED AND SUBMITTED TO THE ASSESSOR FOR NOTICE OF LISTING FOR THE YEARS 2002-2010 TO BE SENT TO THE CURRENT LISTED OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394.	(\$32,800)	286		COUNTY	TAX LATE LIST FEE TOTAL:	\$165.64 \$0.00 \$165.64	\$0.00 \$0.00 \$165.64	\$165.64 \$0.00 \$165.64	\$0.00 \$0.00 \$0.00
								ABSTRACT TOTAL:			
	0002317448-2007-2007-0000	*****NOTIFY LAUREL PARK*****PROPERTY HAS BEEN LISTED AS UNKNOWN OWNER SINCE 1995. RESEARCH PROVIDED BY THE TOWN OF LAUREL PARK SUGGESTS THIS PROPERTY SHOULD HAVE BEEN LISTED AS TWO PARCELS TO SEPARATE OWNERS. ANALYSIS COMPLETED AND SUBMITTED TO THE ASSESSOR FOR NOTICE OF LISTING FOR THE YEARS 2002-2010 TO BE SENT TO THE CURRENT LISTED OWNERS AS AN IMMATERIAL IRREGULARITY ACCORDING TO N.C.G.S. 105-394.	(\$75,600)	290		COUNTY	TAX LATE LIST FEE TOTAL:	\$349.27 \$0.00 \$349.27	\$0.00 \$0.00 \$349.27	\$349.27 \$0.00 \$349.27	\$0.00 \$0.00 \$0.00
								ABSTRACT TOTAL:			

