

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: February 20, 2013
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	\$ 994.42
Releases	\$17,777.25

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. Monday, February 11, 2013*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ATC ON AIR + LLC NC	0002992184-2012-2012-0000	2012 ADJUSTMENT: DOUBLE ASSESSED COST OF TOWER. LISTED ON "AMERICAN TOWER #371974". ONLY COST OF WIRELESS EQUIPMENT TO BE ASSESSED TO THIS TAXPAYER.	(\$88,227)	975	COUNTY	TAX	\$542.10	\$542.10	\$453.13	\$453.13
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$110.83	\$110.83	\$92.64	\$92.64
					MOUNTAIN HOME FIRE	TAX	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$92.64	\$92.64	\$92.64
						ABSTRACT TOTAL:		\$446.35	\$545.77	\$545.77
						TAX	\$446.35	\$446.35	\$326.75	\$326.75
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:		\$326.75	\$326.75	\$326.75
						ABSTRACT TOTAL:		\$326.75	\$326.75	\$326.75
						OWNER TOTAL:		(\$151,847)	\$872.52	\$872.52
BUMGARNER, ANGELA CAROL	0003024090-2012-2012-0000	1994 KAWASAKI LISTED & BILLED IN ALEXANDER COUNTY-COPY OF PAID RECEIPT FROM ALEXANDER COUNTY ON FILE	(\$900)	960	COUNTY	TAX	\$4.62	\$0.00	\$4.62	\$0.00
						LATE LIST FEE	\$0.46	\$0.00	\$0.46	\$0.00
						TOTAL:			\$5.08	\$0.00
						ABSTRACT TOTAL:			\$5.08	\$0.00
						OWNER TOTAL:		(\$900)	\$5.08	\$0.00
CARLAND, WAYNE	0000411605-2012-2012-0000	REFUND 2012 PAYMENT OF \$12.45. BUSINESS CLOSED IN 2011 AND EQUIPMENT DISPOSED OF. LISTED IN ERROR FOR 2012.	(\$2,425)	918	COUNTY	TAX	\$12.45	\$12.45	\$12.45	\$12.45
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$12.45	\$12.45
						ABSTRACT TOTAL:			\$12.45	\$12.45
						OWNER TOTAL:		(\$2,425)	\$12.45	\$12.45
COUCH, THOMAS E SR	0002672338-2009-2009-0000	RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR 2009 THROUGH 2012. DOUBLE BILLED. CORRECT BILLS ARE ON 8804044.	(\$5,000)	922	COUNTY	TAX	\$23.10	\$23.10	\$23.10	\$23.10
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$23.10	\$23.10
						ABSTRACT TOTAL:			\$23.10	\$23.10
						OWNER TOTAL:			\$23.10	\$23.10

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
COUCH, THOMAS E SR	0002672338-2010-2010-0000	RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR 2009 THROUGH 2012. DOUBLE BILLED. CORRECT BILLS ARE ON 8804044.	(\$4,800)	921	COUNTY	TAX	\$22.18	\$22.18	\$22.18	\$22.18
						LATE LIST FEE	\$2.22	\$2.22	\$2.22	\$2.22
						TOTAL:			\$24.40	\$24.40
						ABSTRACT TOTAL:			\$24.40	\$24.40
	0002672338-2011-2011-0000	RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR 2009 THROUGH 2012. DOUBLE BILLED. CORRECT BILLS ARE ON 8804044.	(\$4,700)	920	COUNTY	TAX	\$24.14	\$24.14	\$24.14	\$24.14
						LATE LIST FEE	\$2.41	\$2.41	\$2.41	\$2.41
						TOTAL:			\$26.55	\$26.55
						ABSTRACT TOTAL:			\$26.55	\$26.55
	0002672338-2012-2012-0000	RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR 2009 THROUGH 2012. DOUBLE BILLED. CORRECT BILLS ARE ON 8804044.	(\$4,700)	919	COUNTY	TAX	\$24.14	\$0.00	\$24.14	\$0.00
						LATE LIST FEE	\$2.41	\$0.00	\$2.41	\$0.00
						TOTAL:			\$26.55	\$0.00
						ABSTRACT TOTAL:			\$26.55	\$0.00
FIRST CITIZEN'S BANK	0002329908-2012-2012-0000	ADJUSTMENT: CUSTOMER FAILED TO REPORT 2008 DISPOSAL ON ORIGINAL FILING. TAX BILL WAS PAID IN FULL ON 10-23-12. AMENDED RETURN WAS FILED ON 12-20-12 REQUESTING RECOGNITION OF THE DISPOSAL AND A PARTIAL REFUND WAS REQUESTED FOR THIS PORTION OF THE BILL.	(\$19,200)	910	COUNTY	TAX	\$351.22	\$351.22	\$100.60	\$74.05
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$6.34	\$6.34
						ABSTRACT TOTAL:			\$6.34	\$6.34
	0002445940-2012-2012-0000	ADJUSTMENT: CUSTOMER FAILED TO REPORT 2008 DISPOSAL ON ORIGINAL FILING. TAX BILL WAS PAID IN FULL ON 10-23-12. AMENDED RETURN WAS FILED ON 12-20-12 REQUESTING RECOGNITION OF THE DISPOSAL AND A PARTIAL REFUND WAS REQUESTED FOR THIS PORTION OF THE BILL.	(\$1,984)	911	COUNTY	TAX	\$118.75	\$118.75	\$10.19	\$10.19
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$10.19	\$10.19
						ABSTRACT TOTAL:			\$10.19	\$10.19
HYDER, KATHY DALE	0002363418-2010-2010-0000	RELEASE BILLS 2010, 2011 AND 2012 ON PERSONAL PROPERTY MANUFACTURED HOME. DOUBLE BILLED ON 1969 AMERICAN MANUFACTURED HOME CLASSIFIED AS REAL PROPERTY ON PARCEL 0401877 IN 2007 FORWARD.	(\$1,900)	967	COUNTY	TAX	\$8.78	\$0.00	\$16.53	\$0.00
						LATE LIST FEE	\$0.88	\$0.00	\$0.88	\$0.00
						TOTAL:			\$9.66	\$0.00
						TAX	\$1.62	\$0.00	\$1.62	\$0.00
		ETOWAH-HORSESHOE FIRE				LATE LIST FEE	\$0.16	\$0.00	\$0.16	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
SHORT, DANIEL BRENT	0002484725-2012-2012-0000	BOAT WAS SOLD IN 02/2011 AND STATED ON THE 2012 LISTING FORM, THE LISTING FORM WAS FILED IN A TIMELY MANNER.	(\$1,580)	982	COUNTY	TAX	\$8.11	\$0.00	\$8.11	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$8.11		\$8.11	\$0.00
					VALLEY HILL FIRE	TAX	\$1.26	\$0.00	\$1.26	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$1.26		\$1.26	\$0.00
						ABSTRACT TOTAL:			\$9.37	\$0.00
						OWNER TOTAL:			\$9.37	\$0.00
SPRING, MAURICE	0002995447-2012-2012-0000	RELEASE 2012 BILL ON PERSONAL PROPERTY MANUFACTURED HOME MOVED OUT OF HENDERSON COUNTY JULY 26, 2011. THIS INFORMATION WAS ON THE PARK REPORT. WE MISSED IT AND WE FAILED TO DELETE THE 2012 ABSTRACT DURING THE REGULAR 2012 LISTING PERIOD.	(\$1,700)	983	COUNTY	TAX	\$8.73	\$0.00	\$8.73	\$0.00
						LATE LIST FEE	\$0.87	\$0.00	\$0.87	\$0.00
						TOTAL:			\$9.60	\$0.00
					BLUE RIDGE FIRE	TAX	\$1.62	\$0.00	\$1.62	\$0.00
						LATE LIST FEE	\$0.16	\$0.00	\$0.16	\$0.00
						TOTAL:			\$1.78	\$0.00
						ABSTRACT TOTAL:			\$11.38	\$0.00
						OWNER TOTAL:			\$11.38	\$0.00
SUNSET HILL INVESTMENTS LLC	0000461274-2011-2011-0000	VALUE REDUCED FROM 2011 APPEAL TO THE PTC. VALUE REDUCED FROM \$4,190,500 TO \$2,854,800.	(\$1,335,700)	968	COUNTY	TAX	\$21,522.41	\$14,662.25	\$6,860.16	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$6,860.16	\$0.00
					DANA FIRE	TAX	\$4,609.55	\$3,140.28	\$1,469.27	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$1,469.27	\$0.00
						ABSTRACT TOTAL:			\$8,329.43	\$0.00
						OWNER TOTAL:			\$8,329.43	\$0.00
					COUNTY	TAX	\$21,522.41	\$14,662.25	\$6,860.16	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$6,860.16	\$0.00
					DANA FIRE	TAX	\$4,609.55	\$3,140.28	\$1,469.27	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$1,469.27	\$0.00
						ABSTRACT TOTAL:			\$8,329.43	\$0.00
						OWNER TOTAL:			\$8,329.43	\$0.00
					COUNTY	TAX	\$21,522.41	\$14,662.25	\$6,860.16	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$6,860.16	\$0.00
					DANA FIRE	TAX	\$4,609.55	\$3,140.28	\$1,469.27	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$1,469.27	\$0.00
						ABSTRACT TOTAL:			\$8,329.43	\$0.00
						OWNER TOTAL:			\$8,329.43	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
SUNSET HILL INVESTMENTS LLC	0000461274-2012-2012-0000	VALUE REDUCED FROM 2011. APPEAL TO THE PTC. VALUE REDUCED FROM \$4,190,500 TO \$2,854,800.	(\$1,335,700)	970		TOTAL:			\$1,469.27	\$0.00
	OWNER TOTAL:		(\$2,671,400)					ABSTRACT TOTAL:	\$8,329.43	\$0.00
VANDRE, DAVID	0002473986-2012-2012-0000	THE BUSINESS CLOSED 9/30/2011 AND WAS STATED ON THE 2012 LISTING FORM. THIS SHOULD NOT HAVE BEEN ASSESSED FOR 2012.	(\$2,740)	943	COUNTY	TAX	\$14.07	\$0.00	\$14.07	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
					MOUNTAIN HOME FIRE	TOTAL:	\$2.88	\$0.00	\$14.07	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$2.88	\$0.00
						TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00
	OWNER TOTAL:		(\$2,740)					ABSTRACT TOTAL:	\$16.95	\$0.00
VANNECK, CHRISTINE W	0002324730-2012-2012-0000	ADJUSTED OUTBUILDING VALUE FOR 2012 FROM 130,900 TO 127,800 AS A RESULT OF AN IMMATERIAL IRREGULARITY PROCESS.	(\$3,100)	933	COUNTY	TAX	\$1,634.28	\$1,634.28	\$15.92	\$15.92
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
					EDNEYVILLE FIRE	TOTAL:	\$302.29	\$302.29	\$15.92	\$15.92
						LATE LIST FEE	\$0.00	\$0.00	\$2.95	\$2.95
						TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00
	OWNER TOTAL:		(\$3,100)					ABSTRACT TOTAL:	\$18.87	\$18.87
GRAND TOTALS:			(\$2,866,420)						\$17,777.25	\$994.42