

DRAFT

11/6/13

MINUTES

cc: BOC
Steve
David
Russ
Amy

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
MONDAY, NOVEMBER 4, 2013

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 5:30 p.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Those present were: Chairman Charlie Messer, Vice-Chairman Tommy Thompson, Commissioner Grady Hawkins, Commissioner Mike Edney, Commissioner Larry Young, County Manager Steve Wyatt, Interim Assistant County Manager David Whitson, Attorney Russ Burrell and Clerk to the Board Teresa Wilson.

Also present were: Finance Director J. Carey McLelland, Interim Planning Director Autumn Radcliff, Engineer Marcus Jones, Budget Manager Amy Brantley, Director of Business and County Development John Mitchell, Assessor/Tax Collector Stan Duncan, Planner Parker Sloan, Fire Marshal Rocky Hyder, Christina Hallingse - videotaping, and officer David Pierce as security.

CALL TO ORDER/WELCOME

Chairman Messer called the meeting to order and welcomed all in attendance.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was led by Shyanne and Star Capps, from the Barnyard Bandits 4-H Club.

PUBLIC HEARING

Public Hearing for Rezoning Application #R-2013-03

Commissioner Young made the motion to go into public hearing for Rezoning Application #R-2013-03. All voted in favor and the motion carried.

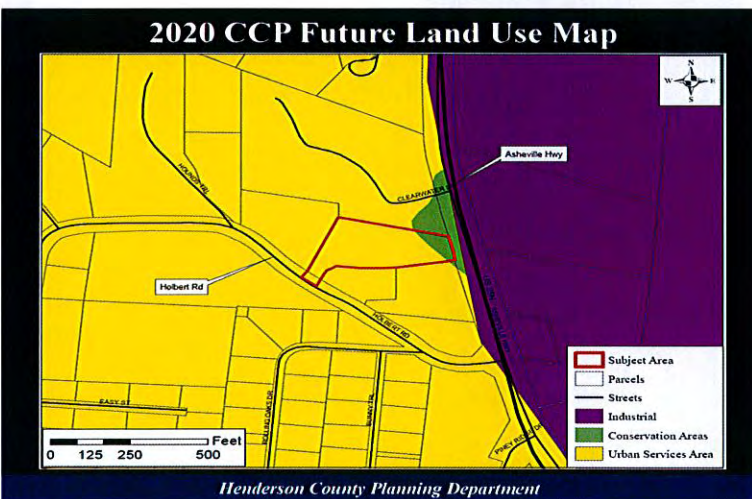
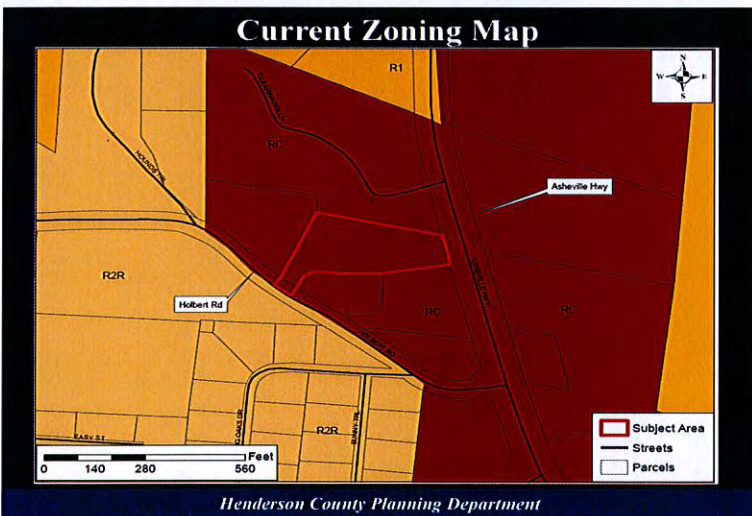
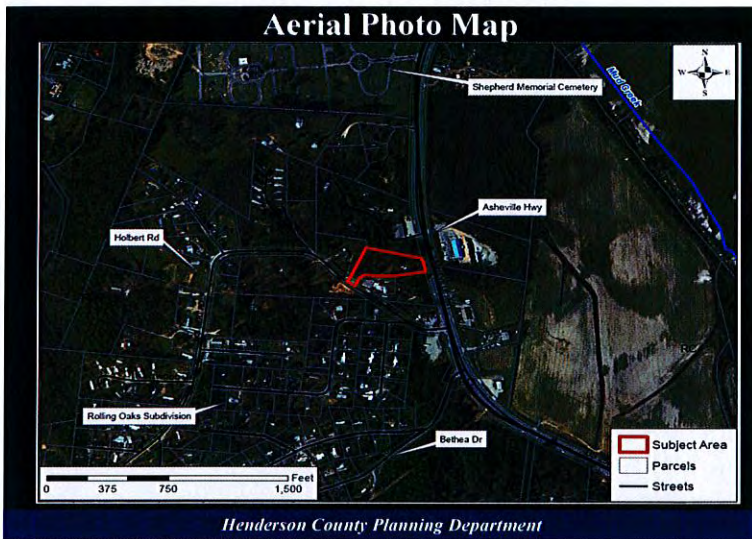
Planner Parker Sloan stated Rezoning Application #R-2013-03, which was submitted on August 6, 2013, requests the County rezone a 1.5 acre tract. The applicant requests a rezoning from a Regional Commercial (RC) to a Residential Two Rural (R2R) zoning district. The subject area is owned by Kerry Bodenheimer (PIN: 9651-52-4024). Mr. Bodenheimer was present at the meeting.

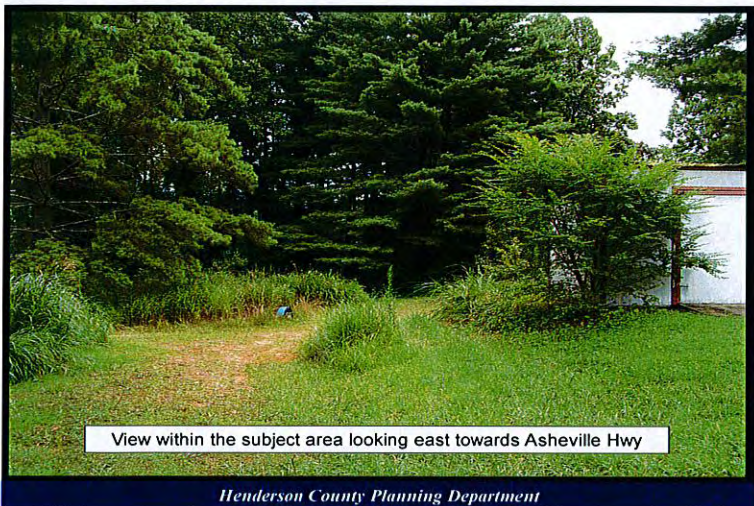
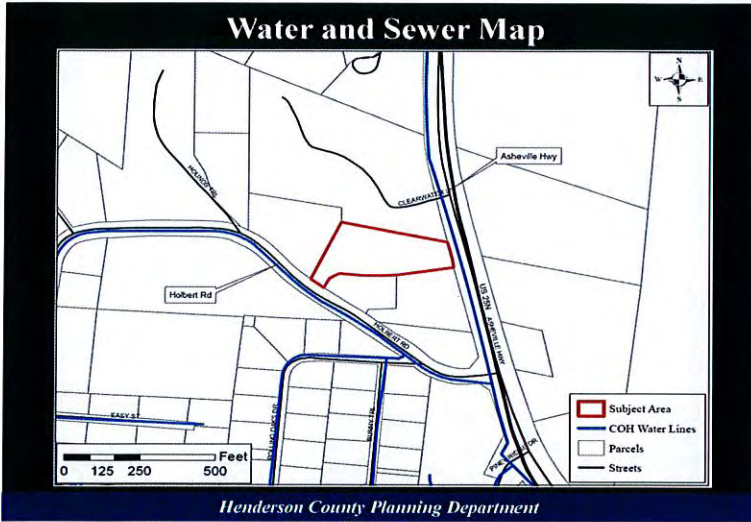
The Henderson County Planning Board considered rezoning application #R-2013-03 at its regularly scheduled meeting on October 17, 2013. During that meeting, the Planning Board voted unanimously to send forward a favorable recommendation on rezoning application #R-2013-03 to rezone the Subject Area to a Residential Two Rural (R2R) zoning district.

Before taking action on the application, the Board of Commissioners must hold a public hearing. In accordance with §200A-314(C) and §200A-337(B) of the Henderson County Land Development Code and State Law, notices of the November 4, 2013, public hearing regarding rezoning application #R-2013-03 were published in the Hendersonville Tribune on October 17, 2013 and October 24, 2013. The Planning Department sent notices of the hearing via first class mail to the owners of properties adjacent to the Subject Area and the subject area property owner on October 18, 2013 and posted signs advertising the hearing on the Subject Area on October 22, 2013.

After holding the required hearing, Planning Staff recommends that the Board of Commissioners approves the application to rezone the Subject Area to a Residential Two Rural (R2R) zoning district. State law requires that the Board adopt a written statement of consistency with the County Comprehensive Plan (CCP). A draft resolution was provided.

DATE APPROVED:





Public Input

There was none.

Commissioner Hawkins made the motion to go out of the public hearing. All voted in favor and the motion carried.

Chairman Messer made the motion that the Board adopts the resolution regarding the consistency with the CCP and further moved to adopt the proposed map amendment. All voted in favor and the motion carried.

INFORMAL PUBLIC COMMENTS

1. Dwight Wyatt – Mr. Wyatt spoke in support of greenways for Henderson County. He feels they provide a safe place to enjoy the beauty of Henderson County and are a great benefit for everyone.

DISCUSSION/ADJUSTMENT OF AGENDA

Commissioner Thompson made the motion to adopt the agenda with the addition of a closed session for economic development. All voted in favor and the motion carried.

CONSENT AGENDA

Commissioner Thompson made the motion to adopt the Consent Agenda as presented. All voted in favor and the motion carried.

CONSENT AGENDA consisted of the following:

Minutes

Draft minutes were presented for board review and approval of the following meeting(s):

- October 16, 2013 – regularly scheduled meeting

Tax Collector’s Report

Collections Specialist Luke Small had presented the Tax Collector’s Report to the Commissioners dated October 25, 2013 for information only. No action was required.

Pending Releases & Refunds

The Pending releases and refunds had 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. The following release and refund requests were submitted for approval by the Henderson County Board of Commissioners.

TYPE	REVENUE AMOUNT
Releases	\$29,258.82
Refunds	\$ 1,904.47

Motion:

I move the Board approves the release & release report as presented.

Financial Report/Cash Balance Report – September 2013

The September 2013 County Financial Report/Cash Balance Report was provided for the Board’s review and approval.

The following are explanations for departments/programs with higher budget to actual percentages for the month of September:

- Dues/Non-Profits – release of 1st quarter non-profit contribution payments to agencies in July

- Register of Deeds – encumbrance of \$81,883 in July for expenditures to be paid from the Register of Deeds Fund Balance Reserved for Automation Enhancement
- Information Technology – payments made in the first quarter of the fiscal year for various technology maintenance and support contracts for departments approved in the FY2014 budget
- Fire Services – payment of annual fire districts worker’s compensation premium in the first quarter
- Rescue Squad – purchase order encumbered for new ambulance approved in the FY2014 budget
- Mental Health – payment of 50 percent maintenance of effort funding budgeted for FY2014
- Library – new publications purchased for FY2014 are at 34 percent of budget through September
- Recreation – purchase of youth team soccer uniforms for the fall season
- Blue Ridge Community College – monthly operational and capital expense for October was paid at the very end of September causing two monthly payments to be posted to September

The YTD deficit in the Revaluation Reserve Fund is due to a \$23,921 annual payment made early in the fiscal year for enhancements to NCPTS, the County’s ad valorem property tax system.

The YTD deficit in the Emergency Telephone System (911) Fund is due to the final debt service payment (\$107,037.04) being made early in the fiscal year on the 2008 bank loan secured to expand the current Emergency 911 Communications Center.

The YTD deficit in the CDBG – Scattered Site Housing Fund and the Upper Hickory Nut Gorge Project Fund is due to the timing difference between the expenditure of grant funds and subsequent reimbursement from the state.

The YTD deficit in the Immigration and Customs Enforcement (ICE) Fund is due to a timing delay in receiving payments – federal ICE revenues for September will not be received and posted until November 2013.

The YTD deficit in the Solid Waste Landfill Fund is due to operational expenditures running slightly ahead of revenues received through the 1st quarter for the fiscal year.

Motion:

I move that the Board of Commissioners approves the September 2013 County Financial Report and Cash Balance Report as presented.

Henderson County Public Schools Financial Reports – September 2013

The Henderson County Public Schools September 2013 Financial Reports were provided for the Board’s information.

Motion:

I move that the Board of Commissioners approves the Henderson County Public Schools September 2013 Financial Reports as presented.

Energy Management Update

Megan Piner had provided information to the Board about the County’s energy management use in the areas of electricity, natural gas, fuel and water. It compared the first quarter with previous years to show historical trends.

Proclamation – GIS Day in Henderson County

The Henderson County Information Technology Department requested that the Board adopt a Proclamation designating November 20th, 2013 as GIS Day in Henderson County. In recognition of GIS Day, Henderson County GIS staff will be working on a geography project with a 4H group at the Henderson County Center of

NC Cooperative Extension.

Motion:

I move that the Board adopts the Proclamation designating November 20, 2013 as GIS Day in Henderson County.

EMS Franchise Agreements

Pursuant to the Board's Rules of Order, this is the second reading on the EMS Franchise Agreements, original action taken on October 16, 2013.

Motion:

I move the Board grant a franchise pursuant to Chapter 87 of the Henderson County Code to Gerton Fire & Rescue, Henderson County Rescue Squad, Mills River Fire & Rescue and Arc' Angel Trans-Support Services.

Service Badge and Sidearm Request – Pat Redden and Don Bowen

The Henderson County Sheriff's Office requests that the service badges and side-arms of Pat Redden and Don Bowen be given to them in recognition of their retirements from the Henderson County Sheriff's Office.

Deputy Pat Redden began employment with the Henderson County Sheriff's Office on September 8, 1987. Throughout her career she has worked as a Detention Center Cook, a Detention Officer, a Deputy, a Detective, and Corporal. Deputy Redden has served for a total of 26 years in the Sheriff's Office. She has spent her adult life serving our community and agency with integrity and morals. To honor her and show my gratitude, Sheriff McDonald intends to present her service badge and service sidearm to her.

Sergeant Don Bowen joined the Henderson County Sheriff's Office as a Tele-communicator on December 14, 1994 and held the ranks of Tele-communicator, Deputy, Corporal, and Sergeant. Sergeant Bowen has served 19 years in the field of law enforcement and has spent his adult life serving our community and agency with integrity and morals. To honor him and show my gratitude, Sheriff McDonald intends to present his service badge and service sidearm to him.

Sheriff McDonald makes this request on behalf of the Henderson County Sheriff's Office pursuant to North Carolina General Statute 20-187.2(a).

The Board is requested to allow Sheriff Charles McDonald and the Henderson County Sheriff's Office to present Deputies Pat Redden and Don Bowen with their service badges and side-arms at no charge.

Motion:

I move the Board allow Sheriff Charles McDonald to present these service badges and side-arms as a token of appreciation to Deputies Pat Redden and Don Bowen.

Surplus K-9 Carriers and Patrol Vehicle Cages

A resolution was provided for the Board's consideration declaring a list of K-9 Carriers and Patrol Vehicle Cages provided by the Sheriff's Department no longer used by the County as surplus property. The resolution also authorizes the Purchasing Agent to advertise the surplus property for sale by electronic public auction at www.govdeals.com after the required advertisement of the sale.

K-9 Carriers – 4 portable dog kennels

Patrol Vehicle Cages – 20 Patrol Vehicle Cages with dimensions to accommodate 2007-2010 Dodge Charges only.

Motion:

I move that the Board approves the resolution declaring the list of K-9 Carriers and Patrol Vehicle Cages presented as surplus and authorizes the Purchasing Agent to sell the surplus property by electronic public auction via GovDeals auction services.

Public Records Disposal Request

The Assessor's staff is requesting approval from the Board of Commissioners to destroy the records listed on the Public Disposal Request and Destruction Logs – three (3) included in accordance with the County's Record Retention Policy and the provisions of the North Carolina Department of Cultural Resources Records Retention and Disposition Schedule, a copy of said page was provided, as the period of these records have expired, or they have been scanned and retained in said format.

Motion:

I move the Board approves the Public Records Disposal Request and Destruction Log.

Nominations

Chairman Messer noted vacancies and opened the floor for nominations.

Notification of Vacancies

1. Henderson County Historic Courthouse Corporation/dba Heritage Museum – 1 vac.
2. WCCA Board of Directors (Western Carolina Community Action) – 1 vac.

Nominations

1. Hendersonville Planning Board – 1 vac.

Commissioner Young nominated James Thorndike for reappointment to position #1. *Chairman Messer made the motion to accept the reappointment of James Thorndike to position #1 by acclamation. All voted in favor and the motion carried.*

2. Juvenile Crime Prevention Council – 6 vac.

Chairman Messer suggested suspending the rules and appointing an individual for position #6 that does not reside in Henderson County. He explained that JCPC is a large council and it is difficult to feel many positions with qualified individuals. He further nominated Jason Robichaud for position #6. *It was the consensus of the Board to suspend the rules for this appointment. Commissioner Thompson made the motion to accept the appointment of Jason Robichaud for position #6 by acclamation. All voted in favor and the motion carried.*

3. Mountain Valleys Resource Conservation and Development Program – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

4. Senior Volunteer Services Advisory Council – 3 vac.

There were no nominations at this time so this item was rolled to the next meeting.

5. Smartstart – 1 vac.

There were no nominations at this time so this item was rolled to the next meeting.

RESOLUTION – CONCERNING THE LIMITATION OF VOTING BOARD MEMBERS ON AREA MENTAL HEALTH AUTHORITY BOARDS

Steve Wyatt stated the North Carolina General Assembly recently adopted NCGS §122C-118.1 - Structure of area board. The statute states that "An area board shall have no fewer than 11 and no more than 21 voting members." Because the newly consolidated Smoky Mountain Mental Health Authority is comprised of 23 member counties, the impact of this statute effectively prevents each county from having the ability to appoint a member to represent their county. The Board is requested to adopt a Resolution, requesting the

General Assembly amend the law, removing the limitation of twenty one (21) members.

To be in compliance with §122C-118.1 at this time however, the Smoky Mountain Center (SMC) Board of Directors must be reconstituted no later than 30 days following the DHHS Secretary's approval of the SMC-WHN Consolidation Agreement. To that end, the SMC Board of Directors has voted to request that each county within the consolidated 23 county catchment area consider and approve the slate of Proposed Board Member Nominations as presented. The slate, if approved, would serve until June, 2014 or January , 2015.

Commissioner Hawkins made the motion that the Board adopts the Resolution requesting that the North Carolina General Assembly amend NCGS §122C-118.1 to remove the limitation of twenty one members and replace that with language allowing each Board of County Commissioners to appoint a representative of their choosing. He further moved the Board approves the slate of proposed Board Members as presented. All voted in favor and the motion carried.

HENDERSON COUNTY PUBLIC SCHOOLS – CONSTRUCTION PROJECT PLANNING

Steve Wyatt stated the FY 2013-2014 Adopted Budget for the Henderson County Public Schools (HCPS) included \$127,343 that was to be utilized to fund a salary increase that had been included in the Governor's budget. That increase however, was not included in the final state budget.

The Henderson County Schools have requested that the Board consider leaving the \$127,343 in the HCPS budget, and redirecting those funds to be used for construction project planning. The funds could be utilized to pay for construction preliminary planning by architects and engineers.

Ervin Bazzle was present and thanked the Board for approving the first step of the process. Plans should be available by January, 2014.

Russ Burrell noted the 9th Avenue road closure application was completed earlier today and presented to the City along with a new survey. The cost of the survey was \$750.

David Whitson stated that RFQ's (Request for Quote) went out several weeks prior with a deadline of November 8, 2013. They will be reviewed over the next couple of weeks and used for preliminary planning.

Commissioner Young made the motion that the Board approves the Henderson County Public Schools request, allowing them to redirect \$127,343 in funding to be used for construction project planning. All voted in favor and the motion carried.

DISCUSSION OF BOARD CHAIR ROTATION

The Board has discussed rotation of the chairmanship. Suggestions for possible ways this can be accomplished will be presented for the Board's consideration.

Attorney Russ Burrell explained that the Board can bend the rules, change to rotation of chairs, or consider the local bill option. This must be done at the first meeting in December, the Organizational Meeting.

Commissioner Edney noted that the Chair position has been rotated in the last three years and can continue without changing legislation.

Commissioner Thompson noted the same and is concerned about it becoming a mandate. If feels the current rules work and there is no reason to change.

Commissioner Young was okay with a legislative change mandating chair rotation. He does feel that a new commissioner should serve at least two years prior to becoming a chairman.

Chairman Messer feels the Board is looking at rotation only, and not the amount of time served.

Commissioner Hawkins was not sure of the intent of rotation, but felt rotation should continue and include all commissioners and all districts.

It was the consensus of the Board to table this discussion item and bring it back before the Board at the mid-month November meeting along with redistricting.

COUNTY MANAGER'S REPORT

There was nothing further at this time.

Commissioner Young updated the Board on the position of Health Director, with Tom Bridges retirement of December 1, 2013. The Board of Health has appointed Betsy Alexander to fill the position of Interim Director until a permanent Director is hired.

Commissioner Hawkins would like to be a part of the agenda meetings. At this time the Chair and Vice-Chair conduct the agenda meetings. Should a third commissioner attend, it would require notification of meetings, and be an open meeting. Commissioner Thompson is willing to not attend the meetings, and allow Commissioner Hawkins to attend in his place. This item will be discussed further at the mid-month November meeting.

COUNTY ATTORNEY'S REPORT

Russ Burrell provided an update on Seven Falls and provided pictures of improvements to roads. He noted four new gates had been installed to prevent four wheelers and other property damage. The site remediation is in good shape, and the Sheriff is patrolling the area. The property owners can now bring in proposals.

CLOSED SESSION

The Board is requested to go into closed session pursuant to N.C. Gen. Stat. §143-318.11(a) for the following reasons:

1. Pursuant to N.C. Gen. Stat. §143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses in Henderson County, including agreement on a tentative list of economic development incentives that may be offered by the Board in negotiations.

Commissioner Thompson made the motion that the Board go into closed session pursuant to N.C. Gen. Stat. §143-318.11(a)(4) to discuss matters relating to the location or expansion of industries or other businesses in Henderson County. All voted in favor and the motion carried.

ADJOURN

Commissioner Edney made the motion to go out of closed session and adjourn at 7:05 p.m. All voted in favor and the motion carried.

Attest:

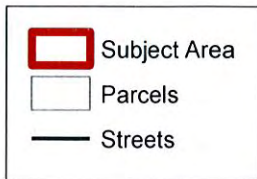
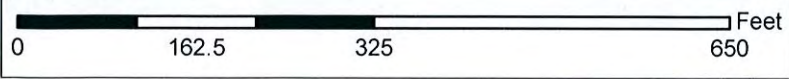
Teresa L. Wilson, Clerk to the Board

Charles D. Messer, Chairman



Holbert road

Asheville Hwy



Rezoning Application
R-2013-03
Kerry Bodenheimer, applicant



RESOLUTION OF CONSISTENCY WITH THE COUNTY COMPREHENSIVE PLAN

WHEREAS, pursuant to N.C. General Statute §153, Article 18, the Henderson County Board of Commissioners exercises regulations relating to development within the County's jurisdiction; and

WHEREAS, the Henderson County Board of Commissioners (Board) adopted the Land Development Code (LDC) on September 19, 2007 and has amended the LDC to address new and changing issues;

WHEREAS, the Board desires to update and revise the regulations of the LDC; and

WHEREAS, the Planning Director and Planning Board provided recommendations regarding the proposed zoning map amendment with case #R -2013-03; and

WHEREAS, pursuant to N.C. General Statute §153-323, the Planning Director provided the prescribed public notice and the Board held the required public hearing on November 4, 2013; and

WHEREAS, N.C. General Statute §153-341 requires the Board to adopt a statement of consistency with the County Comprehensive Plan (CCP); and

NOW THEREFORE, BE IT RESOLVED by the Henderson County Board of Commissioners as follows:

1. That the Board reviewed the proposed map amendment (#R -2013-03 – Kerry Bodenheimer Rezoning) and finds that it reasonable, in the public interest and it is consistent with the CCP and the Growth Management Strategy located therein; and
2. That the Board determines that the proposed map amendment provides for the sound administration of the LDC while balancing property rights and promoting reasonable growth within the County; and
3. That this Resolution shall be retained in the Office of the Clerk to the Board of Commissioners.

THIS the 4th day of November, 2013.

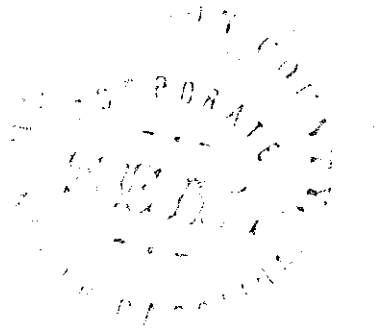
HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: *Charlie Messer*
CHARLIE MESSER, Chairman

ATTEST:

Terry Wilson
Terry Wilson, Clerk to the Board

[COUNTY SEAL]



Office of the Henderson County Tax Collector

200 NORTH GROVE STREET, SUITE 66
HENDERSONVILLE, NC 28792
PH: (828) 697-5595 | FAX: (828) 698-6153

Henderson County Board of Commissioners
1 Historic Courthouse Square, Suite 1
Hendersonville, NC 28792

Friday, October 25, 2013

Re: Tax Collector's Report to Commissioners - Meeting date 04 November 2013

Please find outlined below collections information through 24 October 2013 for the 2013 real and personal property bills mailed out on 08 August 2013, as well as registered motor vehicles billed and collected by our office. As a point of reference, we also have included collections information as of the same date last year.

Annual Bills G01 Only:

2013 Beginning Charge:	\$58,574,101.84	2012 Beginning Charge:	\$57,946,889.05
Discoveries & Imm. Irreg.:	\$253,377.69	Discoveries & Imm. Irreg.:	\$141,948.83
Releases & Refunds:	(\$188,488.19)	Releases & Refunds:	(\$39,580.71)
Net Charge:	\$58,638,991.34	Net Charge:	\$58,049,257.17
Unpaid Taxes:	\$44,352,109.82	Unpaid Taxes:	\$45,571,580.48
Amount Collected:	\$14,286,881.52	Amount Collected:	\$12,477,676.69
Percentage Collected:	24.36%	Percentage Collected:	21.49%
Through: 24-Oct-2013		Through: 24-Oct-2012	

Motor Vehicle Bills G01 Only:

2013 Beginning Charge:	\$2,074,984.08	2012 Beginning Charge:	\$1,964,983.41
Discoveries & Imm. Irreg.:	\$1,634.52	Discoveries & Imm. Irreg.:	\$1,881.87
Releases & Refunds:	(\$38,357.04)	Releases & Refunds:	(\$36,785.92)
Net Charge:	\$2,038,261.56	Net Charge:	\$1,930,079.36
Unpaid Taxes:	\$644,089.76	Unpaid Taxes:	\$588,663.07
Amount Collected:	\$1,394,171.80	Amount Collected:	\$1,341,416.29
Percentage Collected:	68.40%	Percentage Collected:	69.50%
Through: 24-Oct-2013		Through: 24-Oct-2012	

Fire Districts All Bills:

2013 Beginning Charge:	\$6,800,663.97	2012 Beginning Charge:	\$6,634,819.14
Discoveries & Imm. Irreg.:	\$40,129.46	Discoveries & Imm. Irreg.:	\$16,953.93
Releases & Refunds:	(\$28,792.87)	Releases & Refunds:	(\$10,225.96)
Net Charge:	\$6,812,000.56	Net Charge:	\$6,641,547.11
Unpaid Taxes:	\$5,039,639.78	Unpaid Taxes:	\$5,094,100.50
Amount Collected:	\$1,772,360.78	Amount Collected:	\$1,547,446.61
Percentage Collected:	26.02%	Percentage Collected:	23.30%
Through: 24-Oct-2013		Through: 24-Oct-2012	

Respectfully submitted,



Luke Small

Collections Specialist

Stan C. Duncan

Tax Collector

HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite 1
Hendersonville, North Carolina 28792
Phone: 828-697-4808 • Fax: 828-692-9855
www.hendersoncountync.org

CHARLES D. MESSER
Chairman
THOMAS H. THOMPSON
Vice-Chairman

LARRY R. YOUNG
J. MICHAEL EDNEY
GRADY H. HAWKINS

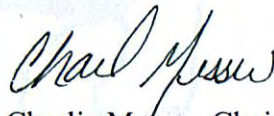
November 4, 2013

Mr. Stan Duncan, Tax Assessor
Henderson County Assessor's Office
200 N. Grove Street, Suite 102
Hendersonville, NC 28792

Dear Mr. Duncan:

Attached please find a list of tax release requests in the amount of \$29,258.82 and a list of tax refund requests in the amount of \$1,904.47, approved at the Henderson County Board of Commissioners' Meeting on Monday, November 4, 2013.

Sincerely,



Charlie Messer, Chairman
Henderson County Board of Commissioners

CDM/tlw

enclosures

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: November 4, 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	\$ 1,904.47
Releases	\$29,258.82

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. Wednesday, October 23, 2013*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
APPLE COUNTRY BUILDERS	0000360307-2013-2013-0000	RELEASE 2013 DISCOVERY BILL IN FULL. BUSINESS CLOSED 01/01/2012. RETAINED EQUIPMENT FOR PERSONAL USE.	(\$25,000)	1556	COUNTY	TAX	\$128.40	\$0.00	\$128.40	\$0.00
						LATE LIST FEE	\$12.84	\$0.00	\$12.84	\$0.00
						TOTAL	\$141.24	\$0.00	\$141.24	\$0.00
					EDNEYVILLE FIRE	TAX	\$23.75	\$0.00	\$23.75	\$0.00
						LATE LIST FEE	\$2.38	\$0.00	\$2.38	\$0.00
						TOTAL	\$26.13	\$0.00	\$26.13	\$0.00
						ABSTRACT TOTAL:	\$167.37	\$0.00	\$167.37	\$0.00
BURNS, ADRIAN HAROLD	0002323322-2013-2013-0000	2011 BRYANT WATERCRAFT, BILL RELEASED, DUPLICATE BILL. BILLED ON 3029517.	(\$33,200)	1589	COUNTY	TAX	\$170.52	\$0.00	\$170.52	\$0.00
						LATE LIST FEE	\$17.05	\$0.00	\$17.05	\$0.00
						TOTAL	\$187.57	\$0.00	\$187.57	\$0.00
					GREEN RIVER FIRE	TAX	\$23.24	\$0.00	\$23.24	\$0.00
						LATE LIST FEE	\$2.32	\$0.00	\$2.32	\$0.00
						TOTAL	\$25.56	\$0.00	\$25.56	\$0.00
						ABSTRACT TOTAL:	\$213.13	\$0.00	\$213.13	\$0.00
COTTON, LARRY EUGENE	0002896797-2013-2013-0000	CORRECTION FOR 2013 TAX BILL CORRECT YEAR AND MAKE FOR PERSONAL PROPERTY TRAVEL TRAILER LOCATED IN JAYMAR TRAVEL PARK. VALUE DECREASED FROM \$14,600 TO \$12,270.	(\$2,330)	1598	COUNTY	TAX	\$74.99	\$74.99	\$11.97	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$74.99	\$74.99	\$11.97	\$0.00
					EDNEYVILLE FIRE	TAX	\$13.87	\$13.87	\$2.21	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$13.87	\$13.87	\$2.21	\$0.00
						ABSTRACT TOTAL:	\$14.18	\$0.00	\$14.18	\$0.00
CURRIE, WILLIAM T	0002129202-2013-2013-0000	1989 SCOTTY 24' PONTOON BOAT-VALUE DECREASE DUE TO APPEAL/ADDITIONAL BOAT INFORMATION FROM TAXPAYER-ADJUSTED VALUATION BASED ON NADA AVERAGE RETAIL VALUE FOR CORRECT MAKE & MODEL BOAT AND MOTOR-APPEAL FORM AND BILL OF SALE ON FILE	(\$7,870)	1536	COUNTY	TAX	\$81.46	\$0.00	\$40.42	\$0.00
						LATE LIST FEE	\$5.36	\$0.00	\$4.04	\$0.00
						TOTAL	\$86.82	\$0.00	\$44.46	\$0.00
						ABSTRACT TOTAL:	\$14.18	\$0.00	\$14.18	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CURRIE, WILLIAM T	0002129202-2013-2013-0000	1988 SCOTTY 24' PONTOON BOAT-VALUE DECREASE DUE TO APPEAL/ADDITIONAL BOAT INFORMATION FROM TAXPAYER- ADJUSTED VALUATION BASED ON NADA AVERAGE RETAIL VALUE FOR CORRECT MAKE & MODEL BOAT AND MOTOR- APPEAL FORM AND BILL OF SALE ON FILE	(\$7,870)	1556	DANA FIRE	TOTAL			\$44.46	\$0.00
						TAX	\$17.45	\$0.00	\$8.66	\$0.00
						LATE LIST FEE	\$1.15	\$0.00	\$0.87	\$0.00
						TOTAL			\$53.99	\$0.00
						ABSTRACT TOTAL:			\$53.99	\$0.00
DALTON, JOHN M	0000001566-2013-2013-0000	RELEASE 2013 BILL IN FULL BUSINESS OWNER DIED 12/14/2012. FARM EQUIPMENT SOLD TO VARIOUS INDIVIDUALS	(\$49,000)	1539	COUNTY	TAX	\$251.66	\$0.00	\$251.66	\$0.00
						LATE LIST FEE	\$25.17	\$0.00	\$25.17	\$0.00
						TOTAL			\$276.83	\$0.00
						TAX	\$46.55	\$0.00	\$46.55	\$0.00
						LATE LIST FEE	\$4.66	\$0.00	\$4.66	\$0.00
						TOTAL			\$51.21	\$0.00
						ABSTRACT TOTAL:			\$328.04	\$0.00
DICKSON, BOB	0003063138-2013-2013-0000	RELEASE 2013 TAX BILL ON 5TH WHEEL TRAVEL TRAILER LOCATED IN APPLE VALLEY RV PARK. TRAILER IS TAGGED IN SOUTH CAROLINA AND TAXES HAVE BEEN PAID TO YORK COUNTY, SOUTH CAROLINA (RECEIPT OF TAXES PAID TO YORK COUNTY ON FILE).	(\$49,000)	1558	COUNTY	TAX	\$209.24	\$0.00	\$209.24	\$0.00
						LATE LIST FEE	\$20.92	\$0.00	\$20.92	\$0.00
						TOTAL			\$230.16	\$0.00
						TAX	\$44.81	\$0.00	\$44.81	\$0.00
						LATE LIST FEE	\$4.48	\$0.00	\$4.48	\$0.00
						TOTAL			\$49.29	\$0.00
						ABSTRACT TOTAL:			\$279.45	\$0.00
ELLISON, JOHN DUSTIN	0002983681-2013-2013-0000	ADJUSTMENT TO REMOVE 1998 SYLVAN ELITE PONTOON FROM BILL, SOLD PER 2012 LISTING FORM, 2012 LISTING FORM ON FILE. 2013 BILLING ERROR.	(\$40,740)	1584	COUNTY	TAX	\$52.08	\$22.63	\$26.76	\$0.00
						LATE LIST FEE	\$5.21	\$5.21	\$2.68	\$2.68
						TOTAL			\$29.44	\$2.68
						ABSTRACT TOTAL:			\$279.45	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ELLISON, JOHN DUSTIN	0002983681-2013-2013-0000	ADJUSTMENT TO REMOVE 1998 SYLVAN ELITE PONTOON FROM BILL, SOLD PER 2012 LISTING FORM, 2012 LISTING FORM ON FILE. 2013 BILLING ERROR.	(\$5,210)	1584	DANA FIRE	TAX	\$11.15	\$4.85	\$5.73	\$0.00
						LATE LIST FEE	\$1.12	\$1.12	\$0.57	\$0.57
						TOTAL	\$6.30		\$6.30	\$0.57
						ABSTRACT TOTAL:		\$35.74		\$3.25
	OWNER TOTAL:		(\$5,210)						\$35.74	\$3.25
FEDEX FREIGHT #AVL/255	0000411330-2013-2013-0000	PARTIAL RELEASE OF 2013 BILL. A 30 YR. STRAIGHT-LINE SCHEDULE WAS USED INCORRECTLY FOR ASSESSING POS EQUIPMENT. SCHEDULE SHOULD BE D-6.	(\$16,770)	1551	COUNTY	TAX	\$1,307.88	\$0.00	\$86.13	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$86.13	\$0.00
						ABSTRACT TOTAL:			\$86.13	\$0.00
	OWNER TOTAL:		(\$16,770)						\$86.13	\$0.00
FIRST FLEET CORPORATION	0003060511-2013-2009-0000	RELEASE DISCOVERED BILL IN FULL. AMENDED RETURN FILED NOTING EQUIPMENT WAS PLACED IN SERVICE IN HENDERSON COUNTY APRIL 2012, THEREFORE, NEGATING PRIOR YEAR DISCOVERIES.	(\$46,190)	1588	COUNTY	TAX	\$213.40	\$0.00	\$237.23	\$23.83
						LATE LIST FEE	\$85.36	\$0.00	\$94.89	\$9.53
						TOTAL			\$332.12	\$33.36
						ABSTRACT TOTAL:			\$332.12	\$33.36
	OWNER TOTAL:		(\$46,190)						\$332.12	\$33.36
	0003060511-2013-2010-0000	RELEASE DISCOVERED BILL IN FULL. AMENDED RETURN FILED NOTING EQUIPMENT WAS PLACED IN SERVICE IN HENDERSON COUNTY APRIL 2012, THEREFORE, NEGATING PRIOR YEAR DISCOVERIES.	(\$43,210)	1587	COUNTY	TAX	\$199.63	\$0.00	\$221.93	\$22.30
						LATE LIST FEE	\$59.89	\$0.00	\$66.58	\$6.69
						TOTAL			\$288.51	\$28.99
						ABSTRACT TOTAL:			\$288.51	\$28.99
	OWNER TOTAL:		(\$43,210)						\$288.51	\$28.99
	0003060511-2013-2011-0000	RELEASE DISCOVERED BILL IN FULL. AMENDED RETURN FILED NOTING EQUIPMENT WAS PLACED IN SERVICE IN HENDERSON COUNTY APRIL 2012, THEREFORE, NEGATING PRIOR YEAR DISCOVERIES.	(\$39,734)	1586	COUNTY	TAX	\$204.07	\$0.00	\$204.07	\$0.00
						LATE LIST FEE	\$40.81	\$0.00	\$40.81	\$0.00
						TOTAL			\$244.88	\$0.00
						ABSTRACT TOTAL:			\$244.88	\$0.00
	OWNER TOTAL:		(\$39,734)						\$244.88	\$0.00
	0003060511-2013-2012-0000	RELEASE DISCOVERED BILL IN FULL. AMENDED RETURN FILED NOTING EQUIPMENT WAS PLACED IN SERVICE IN HENDERSON COUNTY APRIL 2012, THEREFORE, NEGATING PRIOR YEAR DISCOVERIES.	(\$36,257)	1585	COUNTY	TAX	\$186.22	\$0.00	\$186.22	\$0.00
						LATE LIST FEE	\$18.62	\$0.00	\$18.62	\$0.00
						TOTAL			\$204.84	\$0.00
						ABSTRACT TOTAL:			\$204.84	\$0.00
	OWNER TOTAL:		(\$36,257)						\$204.84	\$0.00
									\$1,070.35	\$62.35

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
FLETCHER FAMILY DENTISTRY	0002457584-2013-2013-0000	RELEASE 2013 DISCOVERY IN FULL. DOUBLE ASSESSED ON ABSTRACT CREATED FOR NEW OWNER, #3049215.	(\$225,000)	1603	COUNTY	TAX	\$1,155.60	\$0.00	\$1,155.60	\$0.00
						LATE LIST FEE	\$115.56	\$0.00	\$115.56	\$0.00
						TOTAL	\$1,271.16		\$1,271.16	\$0.00
						ABSTRACT TOTAL:	\$1,271.16		\$1,271.16	\$0.00
FLETCHER HOSPITAL INCORPORATED	0000340818-2013-2013-0000	TIMELY-FILED APPLICATION FOR TAX EXEMPTION FOR REAL AND PERSONAL WAS MADE. HOWEVER, REAL WAS BILLED FOR TAX YEAR 2013. THIS RELEASE ON TAX YEAR 2013 FOR REAL (NCGS 105-278.8)	(\$512,600)	1582	COUNTY	TAX	\$2,632.71	\$0.00	\$2,632.71	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$2,632.71		\$2,632.71	\$0.00
					FLETCHER FIRE	TAX	\$512.60	\$0.00	\$512.60	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$512.60		\$512.60	\$0.00
						ABSTRACT TOTAL:	\$3,145.31		\$3,145.31	\$0.00
GE CAPITAL INFO TECH SOLUTIONS	0002911425-2013-2013-0000	PARTIAL RELEASE OF \$582,703 IN VALUE. MULTIPLE 2012 ASSETS WERE REDISTRIBUTED TO OTHER ABSTRACTS WITH ADDITIONAL INFORMATION RECEIVED PROVIDING SITUS ADDRESS. RESULTING ASSESSMENT FOR THIS ABSTRACT \$1,024.	(\$582,703)	1583	COUNTY	TAX	\$2,998.02	\$0.00	\$2,998.02	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$2,998.02		\$2,998.02	\$0.00
					BLUE RIDGE FIRE	TAX	\$553.57	\$0.00	\$553.57	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$553.57		\$553.57	\$0.00
						ABSTRACT TOTAL:	\$3,546.33		\$3,546.33	\$0.00
GENERAL PARTS DISTRIBUTION	0000346210-2013-2013-0000	PARTIAL RELEASE OF VALUE. FAILED TO RECOGNIZE REPORTED DISPOSALS.	(\$10,077)	1527	COUNTY	TAX	\$281.62	\$0.00	\$281.62	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$281.62		\$281.62	\$0.00
					BLUE RIDGE FIRE	TAX	\$51.76	\$0.00	\$51.76	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$51.76		\$51.76	\$0.00
						ABSTRACT TOTAL:	\$61.33		\$61.33	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
GILL, DORIS R LLC	0000763703-2013-2013-0000	FOR 2013 FOR PERSONAL PROPERTY MANUFACTURED HOME. INSPECTION DONE OF INTERIOR AND EXTERIOR OF 1991 MANUFACTURED HOME. DECREASE VALUE TO \$3,500 FOR 2013.	(\$5,900)	1564	COUNTY	TAX	\$48.28	\$17.98	\$30.30	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$30.30	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$9.87	\$3.68	\$6.20	\$0.01
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$6.20	\$0.01
						ABSTRACT TOTAL:			\$36.50	\$0.01
						OWNER TOTAL:			\$36.50	\$0.01
GLEN LOMOND, LLC	0003057831-2013-2013-0000	CORRESPONDENCE FROM OWNER STATING 2010 GODFREY SWEETWATER LOCATED IN TRANSYLVANIA COUNTY AT LAKE TOKAWAY. 2013 TRANSYLVANIA COUNTY BILL SUPPLIED BY OWNER AND ON FILE. BILL RELEASED.	(\$16,240)	1552	COUNTY	TAX	\$83.41	\$0.00	\$83.41	\$0.00
						LATE LIST FEE	\$8.34	\$0.00	\$8.34	\$0.00
						TOTAL			\$91.75	\$0.00
					ETOWAH-HORSESHOE FIRE	TAX	\$15.43	\$0.00	\$15.43	\$0.00
						LATE LIST FEE	\$1.54	\$0.00	\$1.54	\$0.00
						TOTAL			\$16.97	\$0.00
						ABSTRACT TOTAL:			\$108.72	\$0.00
						OWNER TOTAL:			\$108.72	\$0.00
GORDON, MICHAEL GRANT	0000281152-2005-2005-0000	TAX COLLECTION RESEARCH. DOUBLE BILLED. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2005 - 2013. CORRECT BILLS ARE ON REID 8806698 AT 405 HIDDEN VALLEY DRIVE IN HENDERSONVILLE NC. ONLY ONE MANUFACTURED HOME AT THIS ADDRESS.	(\$14,400)	1519	COUNTY	TAX	\$74.16	\$0.00	\$74.16	\$0.00
						LATE LIST FEE	\$7.42	\$0.00	\$7.42	\$0.00
						TOTAL			\$81.58	\$0.00
					FLETCHER FIRE	TAX	\$13.68	\$0.00	\$13.68	\$0.00
						LATE LIST FEE	\$1.37	\$0.00	\$1.37	\$0.00
						TOTAL			\$15.05	\$0.00
						ABSTRACT TOTAL:			\$96.63	\$0.00
						OWNER TOTAL:			\$96.63	\$0.00
0000281152-2006-2006-0000		TAX COLLECTION RESEARCH. DOUBLE BILLED. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2005 - 2013. CORRECT BILLS ARE ON REID 8806698 AT 405 HIDDEN VALLEY DRIVE IN HENDERSONVILLE NC. ONLY ONE MANUFACTURED HOME AT THIS ADDRESS.	(\$14,400)	1518	COUNTY	TAX	\$81.36	\$0.00	\$81.36	\$0.00
						LATE LIST FEE	\$8.14	\$0.00	\$8.14	\$0.00
						TOTAL			\$89.50	\$0.00
					FLETCHER FIRE	TAX	\$13.68	\$0.00	\$13.68	\$0.00
						LATE LIST FEE	\$1.37	\$0.00	\$1.37	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEWY TYPE	BILLED	PAID	RELEASE	REFUND
GORDON, MICHAEL GRANT	000281152-2006-2006-0000	TAX COLLECTION RESEARCH. DOUBLE BILLED. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2005 - 2013. CORRECT BILLS ARE ON REID 8806698 AT 405 HIDDEN VALLEY DRIVE IN HENDERSONVILLE NC. ONLY ONE MANUFACTURED HOME AT THIS ADDRESS.	(\$14,400)	1518		TOTAL			\$1505	\$0.00
									\$104.55	\$0.00
										ABSTRACT TOTAL:
										\$0.00
GREAT AMERICA FINANCIAL SERVICES CORPORATION	0002669562-2013-2013-0000	2013 PARTIAL RELEASE. FAILED TO REMOVE ASSET PREVIOUSLY REPORTED. ADJUSTED ASSESSMENT IS \$3,261.	(\$28,800)	1634	COUNTY	TAX	\$30.52	\$16.75	\$201.18	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$13.77	\$0.00
						TOTAL			\$13.77	\$0.00
										ABSTRACT TOTAL:
										\$0.00
GREAT NEW ZION BAPTIST CHURCH INC	0002851518-2013-2013-0000	PROPERTY WAS REVIEWED, AS A PART OF THE 2012 COMPLIANCE REVIEW (NCGS 105-296(L), NAME OF THE CHURCH CHANGED BY RECORDED DEED 1456, PAGE 115 IN MARCH OF 2011. 2012 EXEMPTION WAS REINSTATED BY FULL RELEASE FOR TAX YEAR 2012. 2012 RELEASE DID NOT CARRY FORWARD TO 2013. THIS RELEASE TO REINSTATE TAX EXEMPT STATUS FOR TAX YEAR 2013. (NCGS 105-278.3)	(\$2,682)	1612	COUNTY	TAX	\$1,777.57	\$0.00	\$13.77	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$1,777.57	\$0.00
						TOTAL			\$1,777.57	\$0.00
						FLETCHER FIRE TAX	\$346.10	\$0.00	\$346.10	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$346.10	\$0.00
										ABSTRACT TOTAL:
										\$0.00
GREAT NEW ZION BAPTIST CHURCH INC	0002855509-2013-2013-0000	PROPERTY WAS REVIEWED, AS A PART OF THE 2012 COMPLIANCE REVIEW (NCGS 105-296(L), NAME OF THE CHURCH CHANGED BY RECORDED DEED 1456, PAGE 115 IN MARCH OF 2011. 2012 EXEMPTION WAS REINSTATED BY FULL RELEASE FOR TAX YEAR 2012. 2012 RELEASE DID NOT CARRY FORWARD TO 2013. THIS RELEASE TO REINSTATE TAX EXEMPT STATUS FOR TAX YEAR 2013. (NCGS 105-278.3)	(\$187,700)	1613	COUNTY	TAX	\$964.03	\$0.00	\$964.03	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$964.03	\$0.00
						FLETCHER FIRE TAX	\$187.70	\$0.00	\$187.70	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$187.70	\$0.00
										ABSTRACT TOTAL:
										\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
GRIFFIN, GORDON L	0002866815-2013-2013-0000	PROPERTY WAS REVIEWED, AS A PART OF THE 2012 COMPLIANCE REVIEW (NCGS 105-296(L), NAME OF THE CHURCH CHANGED BY RECORDED DEED 1456, PAGE 115 IN MARCH OF 2011. 2012 EXEMPTION WAS REINSTATED BY FULL RELEASE FOR TAX YEAR 2012. 2012 RELEASE DID NOT CARRY FORWARD TO 2013. THIS RELEASE TO REINSTATE TAX EXEMPT STATUS FOR TAX YEAR 2013. (NCGS 105-278.3)	(\$57,500)	1614	COUNTY	TAX	\$295.32	\$0.00	\$295.32	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$295.32		\$295.32	\$0.00
					FLETCHER FIRE	TAX	\$57.50	\$0.00	\$57.50	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$57.50		\$57.50	\$0.00
						ABSTRACT TOTAL:	\$352.82		\$352.82	\$0.00
						OWNER TOTAL:	(\$591,300)		\$3,628.22	\$0.00
GULL, GORDON L	0000735325-2013-2013-0000	OWNER CALLED, SOLD 1988 SHASTA HOUSE CAR IN 2012. VERIFIED BY DMV RECORDS THE TRANSFER OF TITLE TO NEW OWNER EFFECTIVE 3/6/2012, VERIFICATION ON FILE.	(\$2,260)	1601	COUNTY	TAX	\$14.28	\$1.51	\$11.61	\$0.00
						LATE LIST FEE	\$1.43	\$1.43	\$1.16	\$1.16
						TOTAL:	\$15.71		\$12.77	\$1.16
					FLETCHER FIRE	TAX	\$2.78	\$0.29	\$2.26	\$0.00
						LATE LIST FEE	\$0.28	\$0.28	\$0.23	\$0.23
						TOTAL:	\$2.49		\$2.49	\$0.23
						ABSTRACT TOTAL:	\$15.26		\$15.26	\$1.39
						OWNER TOTAL:	(\$45,000)		\$231.12	\$0.00
HABENICHT, MARTIN S	0000395904-2013-2013-0000	TAX PAYER MADE TIMELY APPLICATION. RECEIVED NCDVA-9 FORM AUGUST 19, 2013. DISABLED VETERAN APPLICATION APPROVED FOR 2013 TAX YEAR BY STAN DUNCAN, ASSESSOR, PER N.C.G.S. 105-277.1C AUGUST 23, 2013.	(\$45,000)	1581	COUNTY	TAX	\$390.85	\$159.73	\$231.12	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$390.85		\$231.12	\$0.00
						ABSTRACT TOTAL:	\$231.12		\$231.12	\$0.00
						OWNER TOTAL:	(\$45,000)		\$231.12	\$0.00
HARRIS, JOHNNY F	0003057879-2013-2013-0000	BILL RELEASED, SOLD PRIOR TO 1/1/2011. 2011 LISTING FORM INDICATING BOAT SOLD TO AN OWNER IN TENNESSEE ON FILE.	(\$3,680)	1602	COUNTY	TAX	\$18.90	\$0.00	\$18.90	\$0.00
						LATE LIST FEE	\$1.89	\$0.00	\$1.89	\$0.00
						TOTAL:	\$20.79		\$20.79	\$0.00
					BLUE RIDGE FIRE	TAX	\$3.50	\$0.00	\$3.50	\$0.00
						LATE LIST FEE	\$0.35	\$0.00	\$0.35	\$0.00
						TOTAL:	\$3.85		\$3.85	\$0.00
						ABSTRACT TOTAL:	\$24.64		\$24.64	\$0.00
						OWNER TOTAL:	(\$3,680)		\$24.64	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
HUNTER, JENNIFER	0002983869-2013-2013-0000	2009 BOMBARDIER SEADOO GTX SOLD 24 MAY 2012 & NO LONGER IN COUNTY-BILL OF SALE ON FILE	(\$5,160)	1622	COUNTY	TAX	\$26.50	\$0.00	\$26.50	\$0.00
						LATE LIST FEE	\$2.65	\$0.00	\$2.65	\$0.00
						TOTAL	\$29.15			\$0.00
					BLUE RIDGE FIRE	TAX	\$4.90	\$0.00	\$4.90	\$0.00
						LATE LIST FEE	\$0.49	\$0.00	\$0.49	\$0.00
						TOTAL	\$5.39			\$0.00
						ABSTRACT TOTAL:	\$34.54			\$0.00
HUSCUSSON, ERIC T	0002130030-2013-2013-0000	BOAT CHANGED OWNERSHIP 07/24/2012. BOAT IS NOT LONGER IN HENDERSON COUNTY. AFTER ADDITIONAL RESEARCH, NEW OWNER WAS NOT FOUND IN NORTH CAROLINA.	(\$5,160)	1641	COUNTY	TAX	\$5.39	\$0.00	\$5.39	\$0.00
						LATE LIST FEE	\$0.54	\$0.00	\$0.54	\$0.00
						TOTAL	\$5.93			\$0.00
					VALLEY HILL FIRE	TAX	\$0.89	\$0.00	\$0.89	\$0.00
						LATE LIST FEE	\$0.09	\$0.00	\$0.09	\$0.00
						TOTAL	\$0.98			\$0.00
						ABSTRACT TOTAL:	\$6.91			\$0.00
INGLES MARKETS INC	0000138900-2013-2013-0000	PARTIAL RELEASE OF \$160,049 IN VALUE. FAILED TO RECOGNIZE REPORTED DISPOSAL OF PRIOR YEAR ACQUISITIONS. CORRECTED ASSESSED VALUE NOW \$93,214.	(\$1,050)	1571	COUNTY	TAX	\$1,300.76	\$0.00	\$822.01	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$822.01			\$0.00
						ABSTRACT TOTAL:	\$822.01			\$0.00
	0000271634-2013-2013-0000	PARTIAL RELEASE OF \$24,360 IN VALUE. FAILED TO RECOGNIZE REPORTED DISPOSAL OF 2001 ACQUISITIONS. CORRECTED ASSESSED VALUE NOW \$2,067,299.	(\$24,359)	1569	COUNTY	TAX	\$10,742.76	\$0.00	\$125.11	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$125.11			\$0.00
						ABSTRACT TOTAL:	\$125.11			\$0.00
	0002886104-2013-2013-0000	PARTIAL RELEASE OF \$16,200 VALUE. CLERICAL ERROR OF COST ENCODED FOR 2012 ACQUISITION. TOTAL CORRECTED ASSESSED VALUE IS \$1,178,047.	(\$16,200)	1576	COUNTY	TAX	\$6,133.65	\$0.00	\$83.20	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$83.20			\$0.00
						ABSTRACT TOTAL:	\$83.20			\$0.00
						ABSTRACT TOTAL:	\$1,030.32			\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEWY TYPE	BILLED	PAID	RELEASE	REFUND
JOHNSON, CLARENCE GREGORY	0003060376-2013-2013-0000	THIS BOAT WAS SOLD 07/16/2012. BILL OF SALE ON FILE. BOAT IS NOT IN HENDERSON COUNTY. AFTER FURTHER RESEARCH THE NEW OWNER IS NOT IN NC.	(\$15,700)	1638	COUNTY	TAX	\$80.64	\$0.00	\$80.64	\$0.00
						LATE LIST FEE	\$8.06	\$0.00	\$8.06	\$0.00
						TOTAL	\$88.70	\$0.00	\$88.70	\$0.00
						ABSTRACT TOTAL:	\$88.70	\$0.00	\$88.70	\$0.00
JOHNSON, JILL	0002329644-2013-2013-0000	FILED AN AMENDED LISTING TO NEGATE THE DISCOVERED VALUE OF \$5,000. REBILLED ON #3070951. NEW VALUE IS \$557	(\$5,000)	1559	COUNTY	TAX	\$25.69	\$25.69	\$25.69	\$0.00
						LATE LIST FEE	\$2.57	\$2.57	\$2.57	\$25.69
						TOTAL	\$28.26	\$28.26	\$28.26	\$25.69
						ABSTRACT TOTAL:	\$28.26	\$28.26	\$28.26	\$25.69
JUSTICE, SPURGEON E	0000599260-2013-2013-0000	RELEASE 2013 TAX BILL ON 1956 TRAVEL TRAILER. TRAVEL TRAILER SOLD AND MOVED IN 2010. VERIFIED IN STARS. VERIFIED ON AERIAL MAPS.	(\$1,400)	1555	COUNTY	TAX	\$7.19	\$0.00	\$7.19	\$0.00
						LATE LIST FEE	\$0.72	\$0.00	\$0.72	\$0.00
						TOTAL	\$7.91	\$0.00	\$7.91	\$0.00
						BLUE RIDGE FIRE TAX	\$1.33	\$0.00	\$1.33	\$0.00
						LATE LIST FEE	\$0.13	\$0.00	\$0.13	\$0.00
						TOTAL	\$1.46	\$0.00	\$1.46	\$0.00
						ABSTRACT TOTAL:	\$9.37	\$0.00	\$9.37	\$0.00
KOPPLIN, RANDALL JOHN	0002807208-2013-2013-0000	2004 TRITON BOAT LOCATED AND REGISTERED IN PAPER TITLE DATED 10/16/2012-BOAT TRAILER TAG SURRENDERED 10/25/2012-TAXPAYER NOTED PHYSICAL LOCATION OF VEHICLE ON 2013 LIST FORM BUT REGISTRATION STATUS WAS INITIALLY UNCLEAR	(\$1,400)	1563	COUNTY	TAX	\$66.92	\$0.00	\$66.92	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$66.92	\$0.00	\$66.92	\$0.00
						ETOWAH-HORSESHOE FIRE TAX	\$12.38	\$0.00	\$12.38	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$12.38	\$0.00	\$12.38	\$0.00
						ABSTRACT TOTAL:	\$79.30	\$0.00	\$79.30	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
LAUREL PARK TOWN OF	0000073043-2013-2013-0000	FULL RELEASE PROCESSED PER NCGS 105-278.1. PER MAIL RECEIVED DATED 8-26-2013 THE TOWN OF LAUREL PARK RECEIVED A 2013 TAX BILL FOR PARCEL NUMBER 0109687, DEED REFERENCE 1509/91 RECORDED 9-20-2012.	(\$3,600)	1579	COUNTY	TAX	\$18.49	\$0.00	\$18.49	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$18.49		\$18.49	\$0.00
						ABSTRACT TOTAL:	\$18.49		\$18.49	\$0.00
LEASE SERVICES	0002772804-2013-2013-0000	ALL PROPERTY LEASED AT 46 N MILLS RD WAS DISPOSED AND PURCHASED BY THE LESSEE, SUPERIOR IMAGING PRODUCTS ON 2/29/2012 AND SHOULD NOT HAVE BEEN ASSESSED.	(\$3,790)	1597	COUNTY	TAX	\$19.47	\$0.00	\$19.47	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$19.47		\$19.47	\$0.00
						ABSTRACT TOTAL:	\$19.47		\$19.47	\$0.00
LEE, WESLEY D	0002871656-2012-2012-0000	*****THIS PARCEL WAS MERGED WITH 9961928 IN 2011 FOR 2012 AND WAS FOUND IN ACTIVE STATUS. THIS PARCEL INCLUDED IN PARCEL 1014219 FOR 2012*****	(\$11,600)	1547	COUNTY	TAX	\$59.58	\$59.58	\$59.58	\$59.58
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$59.58		\$59.58	\$59.58
						TAX	\$9.86	\$9.86	\$9.86	\$9.86
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$9.86		\$9.86	\$9.86
						ABSTRACT TOTAL:	\$69.44		\$69.44	\$69.44
0002871656-2013-2013-0000		*****THIS PARCEL, 0601705, WAS MERGED WITH 9961928 IN 2011 FOR 2012 AND SHOULD HAVE BEEN RETIRED FOR 2012. STATUS HAS NOW BEEN CHANGED FROM ACTIVE TO RETIRED FOR 2014. VALUE FOR THIS PARCEL WAS BILLED FOR 2012 AND 2013 BY PARCEL 1014219.*****	(\$11,600)	1549	COUNTY	TAX	\$59.58	\$0.00	\$59.58	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$59.58		\$59.58	\$0.00
						TAX	\$9.86	\$0.00	\$9.86	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$9.86		\$9.86	\$0.00
						ABSTRACT TOTAL:	\$69.44		\$69.44	\$69.44
						OWNER TOTAL:	\$138.88		\$138.88	\$69.44

REINSTATED TAX RELIEF FOR 2013 TAX YEAR. TAX RELIEF WAS REMOVED WHEN ADDITIONAL OWNERSHIP WAS ADDED IN ERROR, BASED ON THE PARK REPORT PROVIDED BY THE PARK MANAGER. (NCGS 105.316) THE QUALIFYING OWNER RETAINED OWNERSHIP. QUALIFYING OWNER CAME INTO THE OFFICE AND SPOKE WITH APPRAISAL AND TAX RELIEF STAFF. RECORD HAS BEEN CORRECTED TO REFLECT QUALIFYING OWNER AS OWNER OF RECORD FOR 2014 TAX YEAR.

OWNER	ADJ. NUMBER	TAX DISTRICT	LEWY TYPE	BILLED	PAID	RELEASE	REFUND
LONG, DON	1488	COUNTY	TAX	\$196.20	\$0.00	\$128.40	\$0.00
			LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:	\$196.20	\$0.00	\$128.40	\$0.00
			ABSTRACT TOTAL:			\$128.40	\$0.00
LOVETT, DONALD R	1637	COUNTY	TAX	\$24.04	\$0.00	\$24.04	\$0.00
			LATE LIST FEE	\$2.40	\$0.00	\$2.40	\$0.00
			TOTAL:	\$26.44	\$0.00	\$26.44	\$0.00
		VALLEY HILL FIRE	TAX	\$3.98	\$0.00	\$3.98	\$0.00
			LATE LIST FEE	\$0.40	\$0.00	\$0.40	\$0.00
			TOTAL:	\$4.38	\$0.00	\$4.38	\$0.00
			ABSTRACT TOTAL:			\$30.82	\$0.00
LUND LANDSCAPE CONSTRUCTION LLC	1568	COUNTY	TAX	\$25.68	\$10.40	\$15.28	\$0.00
			LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:	\$25.68	\$10.40	\$15.28	\$0.00
			ABSTRACT TOTAL:			\$15.28	\$0.00
MARLER, GEORGE M	1543	COUNTY	TAX	\$4.11	\$0.00	\$4.11	\$0.00
			LATE LIST FEE	\$0.41	\$0.00	\$0.41	\$0.00
			TOTAL:	\$4.52	\$0.00	\$4.52	\$0.00
		FLETCHER FIRE	TAX	\$0.80	\$0.00	\$0.80	\$0.00
			LATE LIST FEE	\$0.08	\$0.00	\$0.08	\$0.00
			TOTAL:	\$0.88	\$0.00	\$0.88	\$0.00
			ABSTRACT TOTAL:			\$5.40	\$0.00
MASON, ROBERT LEE	1580	COUNTY	TAX	\$991.76	\$0.00	\$231.12	\$0.00
			LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEWY TYPE	BILLED	PAID	RELEASE	REFUND
NORTH CAROLINA GUN CO LLC	0002890287-2013-2013-0000	BUSINESS CLOSED 12/31/2012. FULL RELEASE PER 2013 LISTING FORM.	(4876)	1560	COUNTY	TAX	\$4.50	\$0.00	\$4.50	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$4.50	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$0.92	\$0.00	\$0.92	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL			\$0.92	\$0.00
						OWNER TOTAL:			\$5.42	\$0.00
									\$5.42	\$0.00

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*Adjustments submitted for approval on or before 9/19/2013

OLD ORCHARD PROPERTY OWNERS ASSOCIATION INC

0002257460-2013-2013-0000

DEE HILL RECEIVED A TELEPHONE CALL FROM FRED HARMON, VP POA OLD ORCHARDS. HE RECEIVED 2013 TAX BILLS FOR THE POA. PROPERTY TAX EXEMPTION DID NOT CARRY FORWARD FROM PREVIOUS YEAR. BASED ON THE FOLLOWING, THIS RELEASE IS TO REINSTATE TAX EXEMPT STATUS PER NCSS 105-277.8.

AT THE SUGGESTION OF HENDERSON COUNTY ASSESSOR, STAN DUNCAN, ERIN F. DUNNUCK, ATTORNEY REPRESENTING THE OLD ORCHARD'S PROPERTY OWNERS ASSOCIATION, PETITIONED THE FLORIDA BANKRUPTCY COURT FOR TRANSFER OF TITLE AND CONTROL FROM THE DECLARANT (LAND RESOURCES ORCHARD LLC), TO THE OLD ORCHARD PROPERTY OWNERS ASSOCIATION. THE DECLARANT FILED FOR CHAPTER 11 BANKRUPTCY PROTECTION ON 30 OCTOBER 2008, AND CONVERTED TO A CHAPTER 7 ON 20 MARCH 2009.

A RELINQUISHMENT AND TERMINATION OF DECLARANT CONTROL AND SPECIAL DECLARANT RIGHTS AND A TRUSTEE'S DEED (BOTH DOCUMENTS WITH A MADE AND ENTERED DATE OF 10 DECEMBER 2009), AND AN ORDER GRANTING MOTION TO COMPEL LAND RESOURCE ORCHARDS, LLC TO CONVEY ITS RIGHT, TITLE AND INTEREST IN CERTAIN COMMON ELEMENTS (DATED AS ORDERED IN THE MIDDLE DISTRICT OF FLORIDA ON 1 SEPTEMBER 2009), WERE CONCURRENTLY RECORDED IN THE HENDERSON COUNTY REGISTRY ON 28 DECEMBER 2009 AT 11:00AM. IN DEED BOOK 1416, PAGES 712-722. A TIMELY APPLICATION WAS FILED DURING THE JANUARY 2010 LISTING PERIOD, BY THE POA FOR PROPERTY TAX EXEMPTION PURSUANT TO N.C.G.S. 105-277.8. THIS APPLICATION REMAINED UNPROCESSED PENDING FINAL ACTION BY THE BANKRUPTCY COURT REGARDING THE TAX YEARS 2008 AND 2009 WHEN THE PROPERTY WAS STILL UNDER THE CONTROL OF THE DECLARANT. AS OF 1 FEBRUARY 2013, THE DECLARANT'S BANKRUPTCY PETITION WAS SCHEDULED FOR TENTATIVE FINAL REPORT ON 15 JUNE 2013. HENDERSON COUNTY'S PROOF OF CLAIM FOR THE 2008 TAXES WAS FILED TIMELY UNDER THE CHAPTER 11 REGULATIONS; THE 2009 TAXES ARE

TAX	COUNTY	1594	TAX		
LATE LIST FEE			\$1,283.49	\$0.00	\$1,283.49
TOTAL			\$0.00	\$0.00	\$0.00
TOTAL	EDNEYVILLE FIRE		\$237.41	\$0.00	\$237.41
LATE LIST FEE			\$0.00	\$0.00	\$0.00
TOTAL			\$0.00	\$0.00	\$0.00
ABSTRACT TOTAL:					\$1,520.90

AWAITING ACTION BY THE BANKRUPTCY TRUSTEE ASSIGNED UNDER CHAPTER 7 REGULATIONS. PROPERTY TAXES FOR 2010, 2011, AND 2012 ARE PROCESSED WITH THIS RELEASE."

0002257469-2013-2013-0000 DEE HILL RECEIVED A TELEPHONE CALL FROM FRED HARIMON, VP POA OLD ORCHARDS. HE RECEIVED 2013 TAX BILLS FOR THE POA. PROPERTY TAX EXEMPTION DID NOT CARRY FORWARD FROM PREVIOUS YEAR. BASED ON THE FOLLOWING, THIS RELEASE IS TO REINSTATE TAX EXEMPT STATUS PER NCGS 105-277.8.

AT THE SUGGESTION OF HENDERSON COUNTY ASSESSOR, STAN DUNCAN, ERIN F. DUNNUCK, ATTORNEY REPRESENTING THE OLD ORCHARD'S PROPERTY OWNER'S ASSOCIATION, PETITIONED THE FLORIDA BANKRUPTCY COURT FOR TRANSFER OF TITLE AND CONTROL FROM THE DECLARANT (LAND RESOURCES ORCHARD LLC), TO THE OLD ORCHARD PROPERTY OWNERS ASSOCIATION. THE DECLARANT FILED FOR CHAPTER 11 BANKRUPTCY PROTECTION ON 30 OCTOBER 2008, AND CONVERTED TO A CHAPTER 7 ON 20 MARCH 2009.

A RELINQUISHMENT AND TERMINATION OF DECLARANT CONTROL AND SPECIAL DECLARANT RIGHTS AND A TRUSTEE'S DEED (BOTH DOCUMENTS WITH A MADE AND ENTERED DATE OF 10 DECEMBER 2009), AND AN ORDER GRANTING MOTION TO COMPEL LAND RESOURCE ORCHARDS, LLC TO CONVEY ITS RIGHT, TITLE AND INTEREST IN CERTAIN COMMON ELEMENTS (DATED AS ORDERED IN THE MIDDLE DISTRICT OF FLORIDA ON 1 SEPTEMBER 2009), WERE CONCURRENTLY RECORDED IN THE HENDERSON COUNTY REGISTRY ON 28 DECEMBER 2009 AT 11:00AM. IN DEED BOOK 1416, PAGES 712-722. A TIMELY APPLICATION WAS FILED DURING THE JANUARY 2010 LISTING PERIOD, BY THE POA FOR PROPERTY TAX EXEMPTION PURSUANT TO N.C.G.S. 105-277.8. THIS APPLICATION REMAINED UNPROCESSED PENDING FINAL ACTION BY THE BANKRUPTCY COURT REGARDING THE TAX YEARS 2008 AND 2009 WHEN THE PROPERTY WAS STILL UNDER THE CONTROL OF THE DECLARANT. AS OF 1 FEBRUARY 2013, THE DECLARANT'S

	1592	COUNTY	TAX					
	(\$112,000)							
						\$575.23	\$0.00	\$575.23
			LATE LIST FEE			\$0.00	\$0.00	\$0.00
			TOTAL:			\$575.23	\$0.00	\$575.23
		EDNEYVILLE FIRE	TAX			\$106.40	\$0.00	\$106.40
			LATE LIST FEE			\$0.00	\$0.00	\$0.00
			TOTAL:			\$106.40	\$0.00	\$106.40
			ABSTRACT TOTAL:			\$681.63		\$681.63

BANKRUPTCY PETITION WAS SCHEDULED FOR TENTATIVE FINAL REPORT ON 15 JUNE 2013. HENDERSON COUNTY'S PROOF OF CLAIM FOR THE 2008 TAXES WAS FILED TIMELY UNDER THE CHAPTER 11 REGULATIONS; THE 2009 TAXES ARE AWAITING ACTION BY THE BANKRUPTCY TRUSTEE ASSIGNED UNDER CHAPTER 7 REGULATIONS.

0002258110-2013-2013-0000

DEE HILL RECEIVED A TELEPHONE CALL FROM FRED HARMON, VP POA OLD ORCHARDS. HE RECEIVED 2013 TAX BILLS FOR THE POA. PROPERTY TAX EXEMPTION DID NOT CARRY FORWARD FROM PREVIOUS YEAR. BASED ON THE FOLLOWING, THIS RELEASE IS TO REINSTATE TAX EXEMPT STATUS PER NCGS 105-277.8.

AT THE SUGGESTION OF HENDERSON COUNTY ASSESSOR, STAN DUNCAN, ERIN F. DUNNUCK, ATTORNEY REPRESENTING THE OLD ORCHARDS PROPERTY OWNERS ASSOCIATION, PETITIONED THE FLORIDA BANKRUPTCY COURT FOR TRANSFER OF TITLE AND CONTROL FROM THE DECLARANT (LAND RESOURCES ORCHARD LLC), TO THE OLD ORCHARD PROPERTY OWNERS ASSOCIATION. THE DECLARANT FILED FOR CHAPTER 11 BANKRUPTCY PROTECTION ON 30 OCTOBER 2008, AND CONVERTED TO A CHAPTER 7 ON 20 MARCH 2009.

A RELINQUISHMENT AND TERMINATION OF DECLARANT CONTROL AND SPECIAL DECLARANT RIGHTS AND A TRUSTEE'S DEED (BOTH DOCUMENTS WITH A MADE AND ENTERED DATE OF 10 DECEMBER 2009), AND AN ORDER GRANTING MOTION TO COMPEL LAND RESOURCE ORCHARDS, LLC TO CONVEY ITS RIGHT, TITLE AND INTEREST IN CERTAIN COMMON ELEMENTS (DATED AS ORDERED IN THE MIDDLE DISTRICT OF FLORIDA ON 1 SEPTEMBER 2009), WERE CONCURRENTLY RECORDED IN THE HENDERSON COUNTY REGISTRY ON 28 DECEMBER 2009 AT 11:00AM. IN DEED BOOK 1416, PAGES 712-722. A TIMELY APPLICATION WAS FILED DURING THE JANUARY 2010 LISTING PERIOD. BY THE POA FOR PROPERTY TAX EXEMPTION PURSUANT TO N.C.G.S. 105-277.8. THIS APPLICATION REMAINED UNPROCESSED

	1591	COUNTY	TAX			
	(\$72,600)		\$372.87	\$0.00	\$372.87	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:		\$372.87	\$0.00
		EDNEYVILLE FIRE	\$68.97	\$0.00	\$68.97	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00
			TOTAL:		\$68.97	\$0.00
			ABSTRACT TOTAL:		\$441.84	\$0.00

PENDING FINAL ACTION BY THE BANKRUPTCY COURT REGARDING THE TAX YEARS 2008 AND 2009 WHEN THE PROPERTY WAS STILL UNDER THE CONTROL OF THE DECLARANT. AS OF 1 FEBRUARY 2013, THE DECLARANT'S BANKRUPTCY PETITION WAS SCHEDULED FOR TENTATIVE FINAL REPORT ON 15 JUNE 2013. HENDERSON COUNTY'S PROOF OF CLAIM FOR THE 2008 TAXES WAS FILED TIMELY UNDER THE CHAPTER 11 REGULATIONS; THE 2009 TAXES ARE AWAITING ACTION BY THE BANKRUPTCY TRUSTEE ASSIGNED UNDER CHAPTER 7 REGULATIONS.

0002258111-2013-2013-0000 DEE HILL RECEIVED A TELEPHONE CALL FROM FRED HARMON, VP POA OLD ORCHARDS. HE RECEIVED 2013 TAX BILLS FOR THE POA. PROPERTY TAX EXEMPTION DID NOT CARRY FORWARD FROM PREVIOUS YEAR. BASED ON THE FOLLOWING, THIS RELEASE IS TO REINSTATE TAX EXEMPT STATUS PER NCGS 105-277.8. AT THE SUGGESTION OF HENDERSON COUNTY ASSESSOR, STAN DUNCAN, ERIN F. DUNNICK, ATTORNEY REPRESENTING THE OLD ORCHARD'S PROPERTY OWNER'S ASSOCIATION, PETITIONED THE FLORIDA BANKRUPTCY COURT FOR TRANSFER OF TITLE AND CONTROL FROM THE DECLARANT (LAND RESOURCES ORCHARD LLC), TO THE OLD ORCHARD PROPERTY OWNERS ASSOCIATION. THE DECLARANT FILED FOR CHAPTER 11 BANKRUPTCY PROTECTION ON 30 OCTOBER 2008, AND CONVERTED TO A CHAPTER 7 ON 20 MARCH 2009.

A RELINQUISHMENT AND TERMINATION OF DECLARANT CONTROL AND SPECIAL DECLARANT RIGHTS AND A TRUSTEE'S DEED (BOTH DOCUMENTS WITH A MADE AND ENTERED DATE OF 10 DECEMBER 2009), AND AN ORDER GRANTING MOTION TO COMPEL LAND RESOURCE ORCHARDS, LLC TO CONVEY ITS RIGHT, TITLE AND INTEREST IN CERTAIN COMMON ELEMENTS (DATED AS ORDERED IN THE MIDDLE DISTRICT OF FLORIDA ON 1 SEPTEMBER 2009), WERE CONCURRENTLY RECORDED IN THE HENDERSON COUNTY REGISTRY ON 28 DECEMBER 2009 AT 11:00AM, IN DEED

	1593	COUNTY	TAX	TAX	
	(\$811,200)				
		EDNEYVILLE FIRE	\$4,166.32	\$0.00	\$4,166.32
			\$0.00	\$0.00	\$0.00
		TOTAL:	\$4,166.32	\$0.00	\$4,166.32
			\$770.64	\$0.00	\$770.64
		TOTAL:	\$0.00	\$0.00	\$0.00
			\$770.64	\$0.00	\$770.64
		ABSTRACT TOTAL:	\$4,936.96		\$4,936.96

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
OPINE, JIM	0000281152-2007-2007-0000	TAX COLLECTION RESEARCH. DOUBLE BILLED. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2005 - 2013. CORRECT BILLS ARE ON REID 8806698 AT 405 HIDDEN VALLEY DRIVE IN HENDERSONVILLE NC. ONLY ONE MANUFACTURED HOME AT THIS ADDRESS.	(\$13,700)	1517	COUNTY	TAX	\$63.29	\$63.29	\$63.29	\$63.29
						LATE LIST FEE	\$6.33	\$6.33	\$6.33	\$6.33
						TOTAL:			\$69.62	\$69.62
					FLETCHER FIRE	TAX	\$13.02	\$13.02	\$13.02	\$13.02
						LATE LIST FEE	\$1.30	\$1.30	\$1.30	\$1.30
						TOTAL:			\$14.32	\$14.32
						ABSTRACT TOTAL:			\$83.94	\$83.94
					COUNTY	TAX	\$63.29	\$29.71	\$63.29	\$29.71
						LATE LIST FEE	\$6.33	\$6.33	\$6.33	\$6.33
						TOTAL:			\$69.62	\$36.04
					FLETCHER FIRE	TAX	\$13.02	\$6.11	\$13.02	\$6.11
						LATE LIST FEE	\$1.30	\$1.30	\$1.30	\$1.30
						TOTAL:			\$14.32	\$7.41
						ABSTRACT TOTAL:			\$83.94	\$43.45
					COUNTY	TAX	\$63.29	\$0.00	\$63.29	\$0.00
						LATE LIST FEE	\$6.33	\$0.00	\$6.33	\$0.00
						TOTAL:			\$69.62	\$0.00
					FLETCHER FIRE	TAX	\$13.02	\$0.00	\$13.02	\$0.00
						LATE LIST FEE	\$1.30	\$0.00	\$1.30	\$0.00
						TOTAL:			\$14.32	\$0.00
						ABSTRACT TOTAL:			\$83.94	\$0.00
					COUNTY	TAX	\$60.06	\$0.00	\$60.06	\$0.00
						LATE LIST FEE	\$6.01	\$4.24	\$6.01	\$4.24
						TOTAL:			\$66.07	\$4.24
					FLETCHER FIRE	TAX	\$12.35	\$0.00	\$12.35	\$0.00
						LATE LIST FEE	\$1.24	\$0.87	\$1.24	\$0.87
						TOTAL:			\$13.59	\$0.87
						ABSTRACT TOTAL:			\$79.66	\$5.11

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
OPINE, JIM	0000281152-2011-2011-0000	TAX COLLECTION RESEARCH. DOUBLE BILLED. RELEASE BILLS ON PERSONAL PROPERTY MANUFACTURED HOME FOR YEARS 2005 - 2013. CORRECT BILLS ARE ON REID, 8806698 AT 405 HIDDEN VALLEY DRIVE IN HENDERSONVILLE NC. ONLY ONE MANUFACTURED HOME AT THIS ADDRESS.	(\$12,600)	1513	COUNTY	TAX	\$64.71	\$64.71	\$64.71	\$64.71
						LATE LIST FEE	\$6.47	\$6.47	\$6.47	\$6.47
						TOTAL:	\$71.18	\$71.18	\$71.18	\$71.18
					RETCHER FIRE	TAX	\$12.60	\$12.60	\$12.60	\$12.60
						LATE LIST FEE	\$1.26	\$1.26	\$1.26	\$1.26
						TOTAL:	\$13.86	\$13.86	\$13.86	\$13.86
						ABSTRACT TOTAL:	\$85.04	\$85.04	\$85.04	\$85.04
ORB COMPANIES INC.	0000144433-2013-2013-0000	PER OWNER SOLD THE INTERNATIONAL ON 8/2/2012 SHOULD NOT HAVE BEEN LISTED FOR 2013. ADJUSTMENT IS FOR THE RELEASE OF 23,054 IN VALUE FOR THE MV ONLY.	(\$65,700)	1546	COUNTY	TAX	\$249.37	\$136.89	\$112.48	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$112.48	\$112.48	\$112.48	\$0.00
						ABSTRACT TOTAL:	\$112.48	\$112.48	\$112.48	\$0.00
PEPSI COLA BOTTLING COMPA NY INC	0002902931-2013-2013-0000	VALUE OF 2007 GREAT DANE WITH LIFT GATE ADJUSTED FROM \$34,200 TO \$12,500. THIS TRAILER WAS PURCHASED FOR \$15,984.25 5/12/2011. VALUE OF 2007 GREAT DANE WITHOUT LIFT GATE ADJUSTED FROM \$34,200 TO \$10,200. THIS TRAILER WAS PURCHASED FOR \$13,085 05/12/2011.	(\$21,901)	1642	COUNTY	TAX	\$1,414.22	\$0.00	\$234.72	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$234.72	\$234.72	\$234.72	\$0.00
						ABSTRACT TOTAL:	\$234.72	\$234.72	\$234.72	\$0.00
PNC EQUIPMENT FINANCE LLC	0002989387-2013-2013-0000	AMENDED THE 2013 VALUE. THE TOTAL REPORTED COST FOR THE 2011 MACHINERY AND EQUIPMENT SHOULD HAVE BEEN \$12,941 NOT \$129,401. OLD VALUE WAS \$118,404 NEW VALUE ON ABSTRACT # 3070953 IS \$47,339	(\$45,700)	1562	COUNTY	TAX	\$608.12	\$0.00	\$608.12	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$608.12	\$608.12	\$608.12	\$0.00
						ABSTRACT TOTAL:	\$608.12	\$608.12	\$608.12	\$0.00
RAVENROCK FOODS CORPORATION	0002550955-2013-2013-0000	BUSINESS WAS CLOSED 9/16/2012 SHOULD NOT HAVE BILLED THIS BUSINESS FOR 2013	(\$16,149)	1545	COUNTY	TAX	\$82.94	\$0.00	\$82.94	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:	\$82.94	\$82.94	\$82.94	\$0.00
						ABSTRACT TOTAL:	\$82.94	\$82.94	\$82.94	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
RIVE, JAVIER SALAZAR	0003065720-2013-2013-0000	RELEASE 2013 BILL ON PERSONAL PROPERTY MANUFACTURED HOME. DOUBLE BILLED. CORRECT BILL IS ON REID 8801532.	(\$5,000)	1522	COUNTY	TAX	\$25.68	\$0.00	\$25.68	\$0.00
						LATE LIST FEE	\$2.57	\$0.00	\$2.57	\$0.00
						TOTAL	\$28.25		\$28.25	\$0.00
						ABSTRACT TOTAL:			\$28.25	\$0.00
ROBINSON, WARREN DEWAYNE	0002807518-2013-2013-0000	1998 AND 1999 KAWASAKI WERE SOLD 06/30/2012.	(\$2,815)	1639	COUNTY	TAX	\$35.64	\$0.00	\$35.64	\$0.00
						LATE LIST FEE	\$3.56	\$0.00	\$1.45	\$0.00
						TOTAL	\$15.91		\$15.91	\$0.00
					MOUNTAIN HOME FIRE	TAX	\$7.29	\$0.00	\$2.96	\$0.00
						LATE LIST FEE	\$0.73	\$0.00	\$0.30	\$0.00
						TOTAL	\$3.26		\$3.26	\$0.00
						ABSTRACT TOTAL:			\$19.17	\$0.00
RUTLEDGE LAKE RV PARK INC	0002752888-2013-2013-0000	FILED AN AMENDED LISTING ON #3070944 WITH A NEW VALUE OF \$59,754 TO NEGATE THE DISCOVERED VALUE OF \$9,300	(\$2,815)	1548	COUNTY	TAX	\$47.76	\$47.76	\$47.76	\$0.00
						LATE LIST FEE	\$4.78	\$4.78	\$4.78	\$4.78
						TOTAL	\$52.54		\$52.54	\$52.54
						ABSTRACT TOTAL:			\$52.54	\$52.54
SOUTHER, JAMES	0000232070-2013-2013-0000	PER MR. SOUTHER, NO LONGER FARMING AS OF JUNE 2012.	(\$9,300)	1553	COUNTY	TAX	\$179.76	\$0.00	\$179.76	\$0.00
						LATE LIST FEE	\$17.98	\$0.00	\$17.98	\$0.00
						TOTAL	\$197.74		\$197.74	\$0.00
					DANA FIRE	TAX	\$38.50	\$0.00	\$38.50	\$0.00
						LATE LIST FEE	\$3.85	\$0.00	\$3.85	\$0.00
						TOTAL	\$42.35		\$42.35	\$0.00
						ABSTRACT TOTAL:			\$240.09	\$0.00
SOUTHERN REGION IND REL	0002865632-2013-2013-0000	PARCEL IS OWNED BY NORFOLK SOUTHERN CORP, AND IS TO BE BILLED AS PUBLIC UTILITY.	(\$35,000)	1534	COUNTY	TAX	\$14.38	\$0.00	\$14.38	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						ABSTRACT TOTAL:			\$240.09	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
SOUTHERN REGION IND REL	0002865632-2013-2013-0000	PARCEL IS OWNED BY NORFOLK SOUTHERN CORP, AND IS TO BE BILLED AS PUBLIC UTILITY.	(\$2,800)	1534	GREEN RIVER FIRE TAX	TOTAL	\$14.38			\$0.00
						LATE LIST FEE	\$1.96	\$0.00	\$1.96	\$0.00
						TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$1.96		\$1.96	\$0.00
						ABSTRACT TOTAL:	\$16.34		\$16.34	\$0.00
STEPP, M LINDA	0002815128-2013-2013-0000	PARCEL #1011812 WAS SUPERSEDED BY PARCEL #1014721 FOR 2013 BUT PREPAYMENTS WERE ALREADY APPLIED TO THE PRELIMINARY BILL FOR 1011811. THE ASSOCIATED PREPAYMENTS HAVE BEEN TRANSFERRED TO THE BILL FOR PARCEL #1014721 AND THIS ABSTRACT AND ITS RESULTING BILL NEED TO BE VOIDED AS THEY ARE NOT VALID FOR 2013.	(\$2,800)	1646	COUNTY	TAX	\$164.35	\$0.00	\$164.35	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$164.35		\$164.35	\$0.00
						ABSTRACT TOTAL:	\$164.35		\$164.35	\$0.00
						TAX	\$585.50	\$0.00	\$585.50	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$585.50		\$585.50	\$0.00
						ABSTRACT TOTAL:	\$585.50		\$585.50	\$0.00
TAYLOR, WILLARD	0003021801-2013-2013-0000	THIS IS A PERMANENT MULT YEAR TAG ON A 5 X 8 OPEN UTILITY TRAILER. VALUE DECREASED FROM \$5,000 TO \$800 AFTER RECEIVING MORE INFORMATION ON THIS TRAILER.	(\$146,000)	1636	COUNTY	TAX	\$25.68	\$0.00	\$25.68	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$25.68		\$25.68	\$0.00
						TAX	\$5.50	\$0.00	\$5.50	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$5.50		\$5.50	\$0.00
						ABSTRACT TOTAL:	\$26.19		\$26.19	\$0.00
						TOTAL	\$4.62		\$4.62	\$0.00
						ABSTRACT TOTAL:	\$26.19		\$26.19	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
THOMAS, MELISSA COPELAND	0000030204-2013-2013-0000	RELEASE 2013 TAX BILL ON PERSONAL PROPERTY MANUFACTURED HOME. MANUFACTURED HOME MOVED TO POLK COUNTY IN 2012. CALLED POLK COUNTY AND VERIFIED THAT THE MANUFACTURED HOME IS IN POLK COUNTY AND TAXES WERE PAID THERE FOR 2013.	(\$26,300)	1544	COUNTY	TAX LATE LIST FEE TOTAL:	\$135.08 \$0.00 \$135.08	\$0.00 \$0.00	\$135.08 \$0.00	\$0.00 \$0.00
					MOUNTAIN HOME FIRE	TAX LATE LIST FEE TOTAL:	\$27.62 \$0.00 \$27.62	\$0.00 \$0.00	\$27.62 \$0.00	\$0.00 \$0.00
	OWNER TOTAL:		(\$26,300)				ABSTRACT TOTAL:		\$162.70	\$0.00
THOMAS, TROY R	0000334611-2013-2013-0000	HOME AND MANUFACTURED HOME ON THIS PARCEL. FOR TAX YEAR 2013 TAX RELIEF WAS APPLIED TO THE MANUFACTURED HOME AND LAND. TAX RELIEF SHOULD HAVE BEEN APPLIED TO THE HOME AND LAND. QUALIFYING OWNER LIVES IN HOME NOT THE MANUFACTURED HOME. FULL RELEASE AND NEW BILL GENERATED FOR TAX YEAR 2013 TO APPLY TAX RELIEF TO THE HOME AND LAND. TAX RELIEF REMOVED FROM THE MANUFACTURED HOME AND LAND AND THE MANUFACTURED HOME WAS BILLED AT MARKET VALUE. PROPERTY OWNER NOTIFIED TAX OFFICE AFTER RECEIVING 2013 TAX BILL.	(\$27,675)	1499	COUNTY	TAX LATE LIST FEE TOTAL:	\$527.85 \$0.00 \$527.85	\$385.71 \$0.00	\$142.14 \$0.00	\$0.00 \$0.00
	OWNER TOTAL:		(\$27,675)				ABSTRACT TOTAL:		\$142.14	\$0.00
TOLE, ALLEN WALKER JR	0000628633-2013-2013-0000	FOR 2013: VALUE ADJUSTMENT DUE TO A TIMELY APPEAL FROM THE MAILING OF THE TAX BILLS. VALUE DECREASE ON PERSONAL PROPERTY MANUFACTURED HOME DUE TO CONDITION, FROM \$20,600 TO \$12,500.	(\$8,100)	1624	COUNTY	TAX LATE LIST FEE TOTAL:	\$105.80 \$10.58 \$116.38	\$60.21 \$10.58	\$41.60 \$4.16	\$0.00 \$4.16
					EDNEYVILLE FIRE	TAX LATE LIST FEE TOTAL:	\$19.57 \$1.96 \$21.53	\$11.14 \$1.96	\$7.70 \$0.77	\$0.00 \$0.77
	OWNER TOTAL:		(\$8,100)				ABSTRACT TOTAL:		\$54.23	\$4.93

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
WAGGONER, WILLIAM H	0000374838-2011-2011-0000	PARCEL WAS MAPPED CORRECTLY, GIS CALCULATED ACREAGE .32, CAMA CALCULATED AND ASSESSED .52. VALUED BASED ON .52 ACRES IN ERROR. OWNER (ESTATE ADMINISTRATOR) REQUESTS VALUE CORRECTION FOR PREVIOUS YEARS. DOCUMENTATION NEEDED TO REPORT CORRECT AMOUNT TO ESTATE FILE.	(\$96,800)	1574	COUNTY	TAX	\$2,036.94	\$2,036.94	\$497.16	\$497.16
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$497.16	\$497.16	\$497.16	\$497.16
					GREEN RIVER FIRE TAX	LATE LIST FEE	\$257.79	\$257.79	\$62.92	\$62.92
						TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$62.92	\$62.92	\$62.92	\$62.92
						ABSTRACT TOTAL:	\$560.08	\$560.08	\$560.08	\$560.08
						TAX	\$2,036.94	\$2,036.94	\$497.16	\$497.16
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$497.16	\$497.16	\$497.16	\$497.16
					GREEN RIVER FIRE TAX	LATE LIST FEE	\$257.79	\$257.79	\$62.92	\$62.92
						TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$62.92	\$62.92	\$62.92	\$62.92
						ABSTRACT TOTAL:	\$560.08	\$560.08	\$560.08	\$560.08
						OWNER TOTAL:	\$2,563.00	\$2,563.00	\$1,450.58	\$1,450.58
WATERS, TRENT A	0000539406-2004-2004-0000	YAMAHA WAS TRADED IN 5/20/1998. BILL OF SALE ATTACHED TO THIS RECORD.	(\$1,578)	1651	COUNTY	TAX	\$7.50	\$0.00	\$7.50	\$0.00
						LATE LIST FEE	\$0.75	\$0.00	\$0.75	\$0.00
						TOTAL	\$8.25	\$0.00	\$8.25	\$0.00
						ABSTRACT TOTAL:	\$8.25	\$0.00	\$8.25	\$0.00
						TAX	\$7.73	\$0.00	\$7.73	\$0.00
						LATE LIST FEE	\$0.77	\$0.00	\$0.77	\$0.00
						TOTAL	\$8.50	\$0.00	\$8.50	\$0.00
						ABSTRACT TOTAL:	\$8.50	\$0.00	\$8.50	\$0.00
						TAX	\$8.08	\$0.00	\$8.08	\$0.00
						LATE LIST FEE	\$0.81	\$0.00	\$0.81	\$0.00
						TOTAL	\$8.89	\$0.00	\$8.89	\$0.00
						ABSTRACT TOTAL:	\$8.89	\$0.00	\$8.89	\$0.00

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
VILLAGE OF FLAT ROCK	0002853079-2013-2013-0000	PER EMAIL FROM NICK WEEDMAN, THE VILLAGE RECEIVED A 2013 TAX BILL FOR THIS PARCEL. AFTER RESEARCHING, THE BILL WAS RELEASED IN FULL PER NCGS 105-278.1. THIS BILL WAS ALSO RELEASED IN 2012.	(\$32,000)	1493	COUNTY	TAX				
						LATE LIST FEE	\$0.00	\$0.00	\$164.35	\$0.00
						TOTAL:			\$0.00	\$0.00
						TOTAL:			\$164.35	\$0.00
						ABSTRACT TOTAL:			\$164.35	\$0.00
WAGGONER, WILLIAM H	0000374838-2008-2008-0000	PARCEL WAS MAPPED CORRECTLY, GIS CALCULATED ACREAGE .32, CAMA CALCULATED AND ASSESSED .52, VALUED BASED ON .52 ACRES IN ERROR. OWNER (ESTATE ADMINISTRATOR) REQUESTS VALUE CORRECTION FOR PREVIOUS YEARS. DOCUMENTATION NEEDED TO REPORT CORRECT AMOUNT TO ESTATE FILE.	(\$21,100)	1570	COUNTY	TAX	\$917.53	\$917.53	\$97.48	\$97.48
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$97.48	\$97.48
						TOTAL:			\$97.48	\$97.48
						GREEN RIVER FIRE TAX	\$119.16	\$119.16	\$12.66	\$12.66
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$12.66	\$12.66
						ABSTRACT TOTAL:			\$110.14	\$110.14
						TAX	\$917.53	\$917.53	\$97.48	\$97.48
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$97.48	\$97.48
						TOTAL:			\$97.48	\$97.48
						GREEN RIVER FIRE TAX	\$119.16	\$119.16	\$12.66	\$12.66
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$12.66	\$12.66
						ABSTRACT TOTAL:			\$110.14	\$110.14
						TAX	\$917.53	\$917.53	\$97.48	\$97.48
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$97.48	\$97.48
						TOTAL:			\$97.48	\$97.48
						GREEN RIVER FIRE TAX	\$119.16	\$119.16	\$12.66	\$12.66
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$12.66	\$12.66
						ABSTRACT TOTAL:			\$110.14	\$110.14
						TAX	\$917.53	\$917.53	\$97.48	\$97.48
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$97.48	\$97.48
						TOTAL:			\$97.48	\$97.48
						GREEN RIVER FIRE TAX	\$119.16	\$119.16	\$12.66	\$12.66
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL:			\$12.66	\$12.66
						ABSTRACT TOTAL:			\$110.14	\$110.14

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
WATERS, TRENT A	0000539406-2007-2007-0000	YAMAHA WAS TRADED IN 5/20/1998. BILL OF SALE ATTACHED TO THIS RECORD.	(\$1,360)	1654	COUNTY	TAX	\$6.28	\$0.00	\$6.28	\$0.00
						LATE LIST FEE	\$0.63	\$0.00	\$0.63	\$0.00
						TOTAL	\$6.91	\$0.00	\$6.91	\$0.00
						ABSTRACT TOTAL:	\$6.91	\$0.00	\$6.91	\$0.00
						TAX	\$5.96	\$0.00	\$5.96	\$0.00
						LATE LIST FEE	\$0.60	\$0.00	\$0.60	\$0.00
						TOTAL	\$6.56	\$0.00	\$6.56	\$0.00
						ABSTRACT TOTAL:	\$6.56	\$0.00	\$6.56	\$0.00
						TAX	\$5.96	\$0.00	\$5.96	\$0.00
						LATE LIST FEE	\$0.60	\$0.00	\$0.60	\$0.00
TOTAL	\$6.56	\$0.00	\$6.56	\$0.00						
ABSTRACT TOTAL:	\$6.56	\$0.00	\$6.56	\$0.00						
TAX	\$5.54	\$0.00	\$5.54	\$0.00						
LATE LIST FEE	\$0.55	\$0.00	\$0.55	\$0.00						
TOTAL	\$6.09	\$0.00	\$6.09	\$0.00						
ABSTRACT TOTAL:	\$6.09	\$0.00	\$6.09	\$0.00						
TAX	\$5.86	\$0.00	\$5.86	\$0.00						
LATE LIST FEE	\$0.59	\$0.00	\$0.59	\$0.00						
TOTAL	\$6.45	\$0.00	\$6.45	\$0.00						
ABSTRACT TOTAL:	\$6.45	\$0.00	\$6.45	\$0.00						
TAX	\$5.55	\$0.00	\$5.55	\$0.00						
LATE LIST FEE	\$0.55	\$0.00	\$0.55	\$0.00						
TOTAL	\$6.10	\$0.00	\$6.10	\$0.00						
ABSTRACT TOTAL:	\$6.10	\$0.00	\$6.10	\$0.00						
TAX	\$8.15	\$0.00	\$8.15	\$0.00						
LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00						
TOTAL	\$8.15	\$0.00	\$8.15	\$0.00						
ABSTRACT TOTAL:	\$8.15	\$0.00	\$8.15	\$0.00						

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
WATERS, TRENT A	0000539407-2003-2003-0000	YAMAHA WAS TRADED IN 5/20/1998. BILL OF SALE ATTACHED TO THIS RECORD.	(\$1,715)	1650	BLUE RIDGE FIRE	TAX	\$1.37	\$0.00	\$1.37	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
						TOTAL	\$1.37		\$1.37	\$0.00
						ABSTRACT TOTAL:		\$9.52		\$0.00
WATSON, ANDREW DALE	0003057660-2013-2013-0000	BOAT IS REGISTERED IN SC WHERE HE LIVES.	(\$13,583)	1640	COUNTY	TAX	\$23.78	\$0.00	\$23.78	\$0.00
			(\$4,630)			LATE LIST FEE	\$2.38	\$0.00	\$2.38	\$0.00
						TOTAL	\$26.16		\$26.16	\$0.00
						ABSTRACT TOTAL:		\$26.16		\$0.00
WAY, WILLIAM VINCENT	0002484881-2013-2013-0000	1991 SKIP BOAT TRAILER LISTED AS BOAT IN ERROR-1991 SKIP BOAT TRAILER BILLED AS REGISTERED MOTOR VEHICLE. TITLE AND STARS PRINTOUT ON FILE	(\$1,680)	1538	COUNTY	TAX	\$14.20	\$0.00	\$8.63	\$0.00
						LATE LIST FEE	\$0.56	\$0.00	\$0.00	\$0.00
						TOTAL	\$8.63		\$8.63	\$0.00
						EDNEYVILLE FIRE TAX	\$2.63	\$0.00	\$1.60	\$0.00
						LATE LIST FEE	\$0.10	\$0.00	\$0.00	\$0.00
						TOTAL	\$1.80		\$1.80	\$0.00
						ABSTRACT TOTAL:		\$10.23		\$0.00
WILLIAMS, ALTON GERALD	0002916778-2013-2013-0000	BILL RELEASED. SALE CONFIRMED VIA WILDLIFE REGISTRATION INFORMATION SUPPLIED BY THE NC WILDLIFE RESOURCES COMMISSION EFFECTIVE 4/13/2012. SALES AND REGISTRATION INFORMATION ON FILE.	(\$1,680)	1600	COUNTY	TAX	\$6.34	\$0.00	\$6.34	\$0.00
			(\$1,235)			LATE LIST FEE	\$0.63	\$0.00	\$0.63	\$0.00
						TOTAL	\$6.97		\$6.97	\$0.00
						ABSTRACT TOTAL:		\$6.97		\$0.00
GRAND TOTALS:			(\$4,918,477)						\$29,258.82	\$1,904.47

HENDERSON COUNTY BOARD OF COMMISSIONERS

1 Historic Courthouse Square, Suite #1
Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855
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CHARLIE MESSER
Chairman
THOMAS THOMPSON
Vice-Chairman

LARRY YOUNG
J. MICHAEL EDNEY
GRADY HAWKINS

PROCLAMATION

WHEREAS, Henderson County is located in the Blue Ridge Mountains, in a broad basin formed by the French Broad River and its tributaries. Its diverse geography of gentle mountains, fertile valleys and rich forests has played a pivotal role in its unique history; and

WHEREAS, Geography Awareness Week is November 17-23, 2013; and

WHEREAS, National Geographic Information Systems (GIS) Day is November 20, 2013; and

WHEREAS, GIS is an important part of geography awareness, providing not only the study of maps, but also relationships among people, places and environments that are continuously being examined on local, national and global levels; and

WHEREAS, Henderson County has GIS personnel in various departments that manage the complex systems providing GIS data that is critical to health, public safety, emergency management, disaster preparedness, economic development, and quality of life of our citizens;

NOW, THEREFORE, BE IT RESOLVED, that we, the Henderson County Board of Commissioners, do hereby proclaim November 20, 2013 as “**GIS Day**” in Henderson County.

FURTHERMORE, we commend the individuals and organizations that are involved in the field of geographic information systems, and extend our gratitude to all Henderson County GIS personnel for their commitment to providing GIS resources to meet the needs of the citizens of Henderson County.

Adopted this 4th day of November, 2013.



CHARLIE MESSER, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:



TERESA L. WILSON, CLERK TO THE BOARD



Resolution Honoring Corporal Patricia Redden



For 26 Years of Law Enforcement Service and Awarding Her, Her Badge and Sidearm

WHEREAS, Cpl. Redden joined the Henderson County Sheriff's Office as a Detention Cook on 9/8/1987 and held the ranks of Detention Officer, Deputy, Detective and Corporal.

WHEREAS, Corporal Redden's service and dedication to the Henderson County Sheriff's Office and Service, dedication and accomplishments in the field of law enforcement during her 26 years of total years of service are hereby recognized and commended; and

WHEREAS, N.C.G.S. 20-187.2 provides that retiring officers of the Henderson County Sheriff's Office may receive, at the time of their retirement, the badge worn or carried by them during their service with the Henderson County; and

WHEREAS, N.C.G.S. 20-187.2 further provides that the Henderson County Board of Commissioners may, in its discretion, award to a retiring officer the service sidearm of such retiring officer at a price determined by the Board of Commissioners, upon securing a permit as required by N.C.G.S. 14-402 et seq; and

WHEREAS, Corporal Redden has served as a member of the Henderson County Sheriff's Office for a period of more than 25 years and is retiring from the Henderson County Sheriff's Office on 9/1/2013; and

NOW, THEREFORE, BE IT RESOLVED by the Henderson County Board of Commissioners as follows:

1. Sheriff Charles McDonald is hereby authorized in accordance with the provisions of N.C.G.S. 20-187.2 to transfer to Corporal Redden the badge worn by her during her service with the Henderson County Sheriff's Office; and
2. Sheriff McDonald is hereby authorized in accordance with the provisions of N.C.G.S. 20-187.2 to transfer to Corporal Redden her service sidearm at no cost to the officer/for and in consideration of the sum of \$5.00 received from Corporal Redden and upon her securing a permit required by N.C.G.S. 14-402.

BE IT FURTHER RESOLVED, that the Henderson County Board of Commissioners recognizes and thanks Corporal Redden for her dedicated service to the Henderson County and its citizens.

Adopted this the 10th day of September, 2013.


CHAIRMAN

HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:



CLERK TO THE BOARD



Resolution Honoring Sergeant Don Bowen For 19 Years of Law Enforcement Service and Awarding Him His Badge and Sidearm



WHEREAS, Sergeant Don Bowen joined the Henderson County Sheriff's Office as a Telecommunicator on December 14th, 1994 and held the ranks of Telecommunicator, Deputy, Corporal, and Sergeant.

WHEREAS, Sergeant Bowen's service and dedication to the Henderson County Sheriff's Office and Service, dedication and accomplishments in the field of law enforcement during his 19 years of total years of service are hereby recognized and commended; and

WHEREAS, N.C.G.S. 20-187.2 provides that retiring officers of the Henderson County Sheriff's Office may receive, at the time of their retirement, the badge worn or carried by them during their service with the Henderson County; and

WHEREAS, N.C.G.S. 20-187.2 further provides that the Henderson County Board of Commissioners may, in its discretion, award to a retiring officer the service sidearm of such retiring officer at a price determined by the Board of Commissioners, upon securing a permit as required by N.C.G.S. 14-402 et seq; and

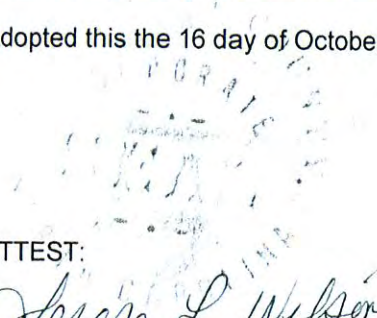
WHEREAS, Sergeant Bowen has served as a member of the Henderson County Sheriff's Office for a period of more than 19 and is retiring from the Henderson County Sheriff's Office on October 31st, 2013; and

NOW, THEREFORE, BE IT RESOLVED by the Henderson County Board of Commissioners as follows:

1. Sheriff Charles S. McDonald is hereby authorized in accordance with the provisions of N.C.G.S. 20-187.2 to transfer to Sergeant Don Bowen the badge worn by him during his service with the Henderson County Sheriff's Office; and
2. Sheriff Charles S. McDonald is hereby authorized in accordance with the provisions of N.C.G.S. 20-187.2 to transfer to Sergeant Don Bowen his service sidearm at no cost to the officer and upon his securing a permit required by N.C.G.S. 14-402.

BE IT FURTHER RESOLVED, that the Henderson County Board of Commissioners recognizes and thanks Sergeant Don Bowen for his dedicated service to the Henderson County and its citizens.

Adopted this the 16 day of October, 2013.



Charlie Messer

CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

Aeresa L. Wilson

CLERK TO THE BOARD

**RESOLUTION DECLARING PERSONAL PROPERTY AS SURPLUS
AND AUTHORIZING THE SALE OF SURPLUS PROPERTY
BY ELECTRONIC PUBLIC AUCTION**

WHEREAS, Henderson County owns the Surplus K-9 Carriers and Patrol Vehicle Cages itemized on the attached Exhibit B, hereinafter referred to as "surplus property", that is either obsolete or no longer needed for any governmental use by the County; and

WHEREAS, the Henderson County Board of Commissioners is desirous of declaring the K-9 Carriers and Patrol Vehicles Cages as surplus and selling at a public auction as authorized by NCGS 160A-270; and

WHEREAS, it is the intent of the County to sell said surplus K-9 Carriers and Patrol Vehicle Cages by electronic public auction at www.govdeals.com.

NOW THEREFORE BE IT RESOLVED, by the Henderson County Board of Commissioners as follows:

1. The K-9 Carriers and Patrol Vehicle Cages itemized on the attached Exhibit B is hereby declared to be surplus property.
2. The Purchasing Agent is hereby authorized to sell by electronic auction at www.govdeals.com the surplus property described above to the highest bidder.
3. All surplus property will be sold "as is", all sales final, cash, certified check or money order only. Henderson County makes no express or implied warranties of merchantability of any surplus property, or part thereof, or its fitness for any particular purpose regardless of any oral statements that may be made concerning the surplus property or any part thereof.
4. A notice summarizing this Resolution and the sale of the surplus property by electronic public auction shall be advertised by the Purchasing Agent on the County's website at www.hendersoncountync.org at least ten (10) days prior to the public auction.

THIS the 4th day of November, 2013.

HENDERSON COUNTY BOARD OF COMMISSIONERS

BY: *Charles Messer*
Charles Messer, Chairman

ATTEST:

Teresa L. Wilson
Teresa L. Wilson, Clerk to the Board

[OFFICIAL SEAL]

Exhibit B

K-9 Carriers

4- Portable Dog Kennels

Patrol Vehicle Cages

20- Patrol Vehicles Cages with dimensions to accommodate 2007-2010 Dodge Chargers only

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: November 4, 2013
SUBJECT: Public Records Disposal Request
PRESENTER: Assessor
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Staff is requesting approval from the Board of Commissioners to destroy the records listed on the attached Public Disposal Request and Destruction Logs – **three (3) included** in accordance with the County's Record Retention Policy and the provisions of the North Carolina Department of Cultural Resources Records Retention and Disposition Schedule, a copy of said page attached hereto, as the period of these records have expired, or they have been scanned and retained in said format.

Faithfully Submitted,



Stan C. Duncan

County Assessor

BOARD ACTION REQUEST: It would be appropriate for the Board of Commissioners to approve this public records disposal request at today's meeting as it meets the requirements of the County's current Record Retention Policy.

Suggested Motion: Approve the Public Records Disposal Request and Destruction Log.

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG (Revised March 13, 2002)

DEPARTMENT: OFFICE OF THE HENDERSON COUNTY ASSESSOR

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
Sales Questionnaire 05, 06, 07, 08, 09	✓	✓	6.2	
Real Property Listing Forms 2012, 2013	✓	✓	6.2	
Documents have been scanned				

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; ~~OR where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention.~~ **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

Law C. Howard
Department Head

23 Oct 2013
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED
DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the 4th day of November, 2013.

Ariana D. Wilson
Clerk to the Board

STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CREATION
1.	AGRICULTURAL, HORTICULTURAL, AND FORESTLAND DEFERRED TAXES	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-277.6
2.	APPRAISAL MONITORING RECORDS Records used to discover unlisted and under-appraised real and personal property during non-revaluation years. Includes field notes, correspondence to and from property owners, and similar records documenting changes in parcel features and characteristics used to update property records.	a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first. b) Destroy in office records concerning personal property after two revaluation cycles. See also REVALUATION RECORDS item 16, page 35.	G.S. 105-287
3.	BOARD OF EQUALIZATION AND REVIEW (APPEALS FILES) Records associated with appeals to the Board of Equalization and Review. Includes appeal letters, hearing notices, listing information, affidavits, staff recommendations and final actions.	a) Destroy in office 4 years after final settlement appeals concerning real property. b) Destroy in office 1 year after final settlement appeals concerning personal property and motor vehicles.	G.S. 105-322 G.S. 105-323 G.S. 105-325
4.	BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) Official minutes summarizing each appeal heard before the Board of Equalization and Review.	Retain in office permanently. See the Microfilm section on page via for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 years.	

Page 33 of the Records Retention & Disposition Schedule - County Tax Administration - Issued by: NC Dept. of Cultural Resources, Division of Historical Resources, Archives & Records Section Government Records Branch; published April 1, 2004

* Records may be disposed of following minimum retention period only if released from audits or other official action (excluding litigation). If applicable, see LITIGATION CASE RECORDS item 11, page 17.

**HENDERSON COUNTY
RECORDS RETENTION AND DISPOSITION PROCEDURE**

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG

(Revised March 13, 2002)

DEPARTMENT: Office of the Henderson County Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
Applications for Tax Exclusion	✓		6.9	
Under NCGS 105.277.1				
Property Tax Relief for the Elderly and Permanently Disabled				
Deceased - 2011+2012				
Denied - 2011				
Transfer of ownership 2011 + 2012				

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; **OR** where the period for retention has not expired, the original records have been duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

John C. Quinn
Department Head

23 Oct 2013
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED
DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the 14 day of November, 2013.

Christa L. Wilson
Clerk to the Board

HENDERSON COUNTY

PUBLIC RECORDS DISPOSAL REQUEST AND DESTRUCTION LOG (Revised March 13, 2002)

DEPARTMENT: Office of the Henderson County Assessor

RECORD TITLE & DESCRIPTION, INCLUSIVE DATES, & QUANTITY	RECORDS WILL BE		RECORDS RETENTION SECTION	IF APPROVED, DATE DESTROYED
	DESTROYED	*DUPLICATED		
① 2008 and 2009 Moving Permits for Manufactured Homes * Documents have been scanned.		Permits have been scanned + attached to abstract + parcel.	G.2	
② 2012 and 2013 personal property listing forms for Manufactured Homes. * Documents have been scanned.		Listing forms have been scanned + attached to the parcel or abstract as a document.	G.2	

*If duplication is required, indicate method.

Approval is requested for the records listed above to be destroyed in accordance with the provisions of G.S. 121 and 132. The period for retention of these records, as prescribed by the North Carolina Department of Cultural Resources, has expired; ~~OR where the period for retention has not expired, the original records have been~~ duplicated on microfilm, microfiche, data processing or word processing equipment, with the understanding that said duplication shall be maintained for the specified period of retention. **NONE** of the original records listed above have been scheduled for permanent preservation by the North Carolina Department of Cultural Resources.

[Signature]
Department Head

23 Oct 2013
Date

Submitted to the Henderson County Board of Commissioners. The Board:

APPROVED
DISAPPROVED

the destruction/duplication of the above records and such approval/disapproval has been entered into the official minutes of the Board of Commissioners meeting held on the 4th day of November, 2013.

[Signature]
Clerk to the Board

STANDARD-6. PROGRAM OPERATIONAL RECORDS: PROPERTY APPRAISAL RECORDS. Records received and created by county tax offices necessary to meet all statutory requirements.

ITEM #	RECORD SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.	AGRICULTURAL, HORTICULTURAL, AND FORESTLAND DEFERRED TAXES	Destroy in office after 10 years or two revaluation cycles, whichever occurs first.	G.S. 105-277.6
2.	APPRAISAL MONITORING RECORDS Records used to discover unlisted and under-appraised real and personal property during non-revaluation years. Includes field notes, correspondence to and from property owners, and similar records documenting changes in parcel features and characteristics used to update property records.	a) Destroy in office records concerning real property after 10 years or two revaluation cycles, whichever occurs first. b) Destroy in office records concerning personal property after two revaluation cycles. See also REVALUATION RECORDS item 16, page 35.	G.S. 105-287
3.	BOARD OF EQUALIZATION AND REVIEW (APPEALS FILE) Records associated with appeals to the Board of Equalization and Review. Includes appeal letters, hearing notices, listing information, affidavits, staff recommendations and final actions.	a) Destroy in office 4 years after final settlement appeal concerning real property. b) Destroy in office 1 year after final settlement appeals concerning personal property and motor vehicles.	G.S. 105-322 G.S. 105-323 G.S. 105-325
4.	BOARD OF EQUALIZATION AND REVIEW (MINUTES AND ATTACHMENTS) Official minutes summarizing each appeal heard before the Board of Equalization and Review.	Retain in office permanently. See the Microfilm section on page viii for instructions on microfilming.	G.S. 105-322
5.	LOCAL GOVERNMENT COMMISSION REPORTS (DEPARTMENT OF REVENUE)	Destroy in office after 3 years.	

Page **33** of the Records Retention & Disposition Schedule - County Tax Administration - Issued by: NC Dept. of Cultural Resources, Division of Historical Resources, Archives & Records Section Government Records Branch; published April 1, 2004

* Records may be disposed of following minimum retention period only if released from audits or other official action (excluding litigation). If applicable, see LITIGATION CASE RECORDS Item 11, page 17.

HENDERSON COUNTY BOARD OF COMMISSIONERS

CHARLIE MESSER
Chairman
THOMAS THOMPSON
Vice-Chairman

1 Historic Courthouse Square, Suite #1
Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855
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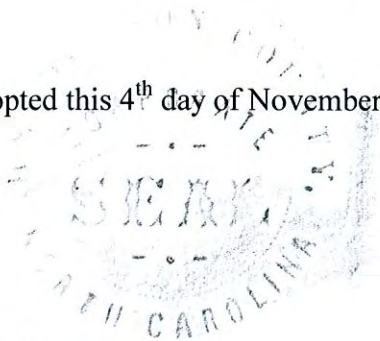
LARRY YOUNG
J. MICHAEL EDNEY
GRADY HAWKINS

RESOLUTION

- WHEREAS,** NCGS 122C-118.1 Structure of area board - limits the membership of area mental health authority boards to twenty one voting members; and
- WHEREAS,** the newly consolidated Smokey Mountain Mental Health Authority is constituted of twenty three Western North Carolina counties; and
- WHEREAS,** NCGS 122C-118.1 effectively prevents each member county from appointing and being represented by an individual selected by the County Commissioners of each member county; and
- WHEREAS,** the need for the equitable and effective representation of all constituents served by the Smokey Mountain Mental Health Authority, as well as potentially other mental health authorities throughout the State in the near future is self evident;

NOW, THEREFORE, BE IT RESOLVED, that the Henderson County Board of Commissioners respectfully requests that the North Carolina General Assembly amend the law to remove the limitation of twenty one members and replace that with language allowing each Board of County Commissioners to appoint a representative of their choosing.

Adopted this 4th day of November, 2013.





CHARLIE MESSER, CHAIRMAN

ATTEST:



TERESA L. WILSON, CLERK TO THE BOARD