

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 17, 2014
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	\$ 2,098.74
Releases	\$ 5,713.11

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. Friday, March 07, 2014*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND				
CAROLINA CONF ASSOC 7TH DAY ADVENT INC	0003049184-2013-2013-0000	10-1-2013 MR. JOHNSON (CFO-CAROLINA CONF. 7TH DAY ADVENT INC.) CAME TO THE ASSESSOR'S OFFICE. HE QUESTIONED THE TOTAL VALUE TO BE BILLED FOR 2013. THIS PARCEL (#1015385) WAS RECOMBINED WITH OTHER PARCELS OWNED BY THEM IN 2012. LAND RECORDS REMAPPED (REF. SLD 8735 DATED 12-27-2012). MIKE SUTTON REVIEWED MARKET ASSESSMENT. THIS RELEASE TO REFLECT THE ADJUSTMENT AFTER REMAPPING AND APPLYING THE PARTIAL ADJUSTMENT. A NEW BILL WAS SENT TO THE PROPERTY OWNER.	(\$26,500)	1699	COUNTY	TAX	\$656.89	\$0.00	\$136.10	\$0.00				
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00				
						TOTAL:			\$136.10	\$0.00				
					ABSTRACT TOTAL:								\$136.10	\$0.00
					OWNER TOTAL:			(\$26,500)						\$136.10
DAVIS, DANNY DWAYNE	0003057756-2013-2013-0000	1988 FIBERKING WATERCRAFT. PREVIOUSLY VOIDED IN 2010 FOR 2011 LISTING, BILLED IN ERROR. BILL OF SALE ON FILE, SALE DATED 7/2/2010.	(\$2,120)	1870	COUNTY	TAX	\$10.89	\$0.00	\$10.89	\$0.00				
						LATE LIST FEE	\$1.09	\$0.00	\$1.09	\$0.00				
						TOTAL:			\$11.98	\$0.00				
					MOUNTAIN HOME FIRE	TAX	\$2.23	\$0.00	\$2.23	\$0.00				
						LATE LIST FEE	\$0.22	\$0.00	\$0.22	\$0.00				
						TOTAL:			\$2.45	\$0.00				
ABSTRACT TOTAL:								\$14.43	\$0.00					
OWNER TOTAL:			(\$2,120)						\$14.43	\$0.00				
EPLLEE, TIMOTHY LEE	0002660504-2011-2011-0000	2006 RANGER Z20 WATERCRAFT. CERTIFICATE OF TITLE FOR VESSEL SUPPLIED BY TAXPAYER SHOWING OWNERSHIP CHANGE EFFECTIVE 3/31/2009. COPY OF TITLE ON FILE.	(\$30,420)	1880	COUNTY	TAX	\$156.24	\$0.00	\$156.24	\$0.00				
						LATE LIST FEE	\$15.62	\$0.00	\$15.62	\$0.00				
						TOTAL:			\$171.86	\$0.00				
					VALLEY HILL FIRE	TAX	\$24.34	\$0.00	\$24.34	\$0.00				
						LATE LIST FEE	\$2.43	\$0.00	\$2.43	\$0.00				
	TOTAL:			\$26.77		\$0.00								
ABSTRACT TOTAL:								\$198.63	\$0.00					
	0002660504-2012-2012-0000	2006 RANGER Z20 WATERCRAFT. CERTIFICATE OF TITLE FOR VESSEL SUPPLIED BY TAXPAYER SHOWING OWNERSHIP CHANGE EFFECTIVE 3/31/2009. COPY OF TITLE ON FILE.	(\$27,570)	1879	COUNTY	TAX	\$141.60	\$0.00	\$141.60	\$0.00				
						LATE LIST FEE	\$14.16	\$0.00	\$14.16	\$0.00				

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND		
EPLLEE, TIMOTHY LEE	0002660504-2012-2012-0000	2006 RANGER Z20 WATERCRAFT. CERTIFICATE OF TITLE FOR VESSEL SUPPLIED BY TAXPAYER SHOWING OWNERSHIP CHANGE EFFECTIVE 3/31/2009. COPY OF TITLE ON FILE.	(\$27,570)	1879		TOTAL:			\$155.76	\$0.00		
					VALLEY HILL FIRE	TAX	\$22.06	\$0.00	\$22.06	\$0.00		
						LATE LIST FEE	\$2.21	\$0.00	\$2.21	\$0.00		
						TOTAL:			\$24.27	\$0.00		
										ABSTRACT TOTAL:	\$180.03	\$0.00
	0002761655-2011-2011-0000	2003 SKEETER WATERCRAFT. BILL RELEASED, BILL OF SALE SUPPLIED BY OWNER, SOLD 3/21/2003. BILL OF SALE ON FILE.	(\$14,880)	1878	COUNTY	TAX	\$76.42	\$0.00	\$76.42	\$0.00		
						LATE LIST FEE	\$7.64	\$0.00	\$7.64	\$0.00		
						TOTAL:			\$84.06	\$0.00		
					ETOWAH-HORSESHOE FIRE	TAX	\$14.14	\$0.00	\$14.14	\$0.00		
						LATE LIST FEE	\$1.41	\$0.00	\$1.41	\$0.00		
						TOTAL:			\$15.55	\$0.00		
										ABSTRACT TOTAL:	\$99.61	\$0.00
	0002761656-2012-2012-0000	2003 SKEETER WATERCRAFT. BILL RELEASED, BILL OF SALE SUPPLIED BY OWNER, SOLD 3/21/2003. BILL OF SALE ON FILE.	(\$14,136)	1877	COUNTY	TAX	\$173.44	\$0.00	\$72.60	\$0.00		
						LATE LIST FEE	\$17.34	\$0.00	\$7.26	\$0.00		
						TOTAL:			\$79.86	\$0.00		
					ETOWAH-HORSESHOE FIRE	TAX	\$32.08	\$0.00	\$13.43	\$0.00		
						LATE LIST FEE	\$3.21	\$0.00	\$1.34	\$0.00		
						TOTAL:			\$14.77	\$0.00		
										ABSTRACT TOTAL:	\$94.63	\$0.00
	0002761656-2013-2013-0000	2003 SKEETER WATERCRAFT. BILL RELEASED, BILL OF SALE SUPPLIED BY OWNER, SOLD 3/21/2003. BILL OF SALE ON FILE.	(\$13,425)	1876	COUNTY	TAX	\$68.95	\$0.00	\$68.95	\$0.00		
LATE LIST FEE						\$6.90	\$0.00	\$6.90	\$0.00			
TOTAL:								\$75.85	\$0.00			
ETOWAH-HORSESHOE FIRE					TAX	\$12.75	\$0.00	\$12.75	\$0.00			
					LATE LIST FEE	\$1.28	\$0.00	\$1.28	\$0.00			
					TOTAL:			\$14.03	\$0.00			
									ABSTRACT TOTAL:	\$89.88	\$0.00	
OWNER TOTAL:			(\$100,431)						\$662.78	\$0.00		

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
GIBBS, STEPHANIE MANGUS	0000135757-2012-2012-0000	RELEASE BILLS 2012 AND 2013 ON PERSONAL PROPERTY MANUFACTURED HOME. MANUFACTURED HOME TRADED IN AND MOVED TO DEALER LOT. OAKWOOD DOCUMENTATION ON FILE SHOWING TRADE IN DATE OF 12/9/2011.	(\$6,400)	1859	COUNTY	TAX	\$32.87	\$0.00	\$32.87	\$0.00	
						LATE LIST FEE	\$3.29	\$0.00	\$3.29	\$0.00	
						TOTAL:			\$36.16	\$0.00	
					DANA FIRE	TAX	\$7.04	\$0.00	\$7.04	\$0.00	
						LATE LIST FEE	\$0.70	\$0.00	\$0.70	\$0.00	
						TOTAL:			\$7.74	\$0.00	
	ABSTRACT TOTAL:								\$43.90	\$0.00	
	0000135757-2013-2013-0000	RELEASE BILLS 2012 AND 2013 ON PERSONAL PROPERTY MANUFACTURED HOME. MANUFACTURED HOME TRADED IN AND MOVED TO DEALER LOT. OAKWOOD DOCUMENTATION ON FILE SHOWING TRADE IN DATE OF 12/9/2011.	(\$6,200)	1860	COUNTY	TAX	\$31.84	\$0.00	\$31.84	\$0.00	
						LATE LIST FEE	\$3.18	\$0.00	\$3.18	\$0.00	
						TOTAL:			\$35.02	\$0.00	
					DANA FIRE	TAX	\$6.82	\$0.00	\$6.82	\$0.00	
						LATE LIST FEE	\$0.68	\$0.00	\$0.68	\$0.00	
					TOTAL:			\$7.50	\$0.00		
ABSTRACT TOTAL:								\$42.52	\$0.00		
OWNER TOTAL:			(\$12,600)						\$86.42	\$0.00	
GRANT, ANNE UNDERWOOD	0002857567-2013-2013-0000	ADJUSTED LAND VALUE DUE TO POWERLINE EASEMENT BY CREATING 0.44 ACRE LANDLINE AND ELIMINATING THE DEFAULT VALUE FOR 2013	(\$4,400)	1812	COUNTY	TAX	\$719.55	\$370.31	\$22.60	\$0.00	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$22.60	\$0.00	
	ABSTRACT TOTAL:								\$22.60	\$0.00	
		TAX RELIEF APPROVED PER BOARD OF E&R.	(\$63,600)	1838	COUNTY	TAX	\$719.55	\$370.31	\$326.65	\$0.00	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$326.65	\$0.00	
	ABSTRACT TOTAL:								\$326.65	\$0.00	
	OWNER TOTAL:			(\$68,000)						\$349.25	\$0.00
	HUGHES, JERRY LEE	0000733001-2009-2009-0000	PARCEL NUMBER 9939565 THIS RELEASE IS FOR THE VALUE OF THE HOME ONLY. RELEASE PROCESSED FOR TAX YEARS 2009, 2010 AND 2011. MODULAR HOME BURNED (15 OCTOBER 2007). MR. DUNCAN MET WITH MR. AND MRS. HUGHES ON 7 MARCH 2014 AT 9:00 AM. [NCGS REFERENCE 105-381].	(\$64,900)	1889	COUNTY	TAX	\$549.78	\$0.00	\$299.84	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$299.84	\$0.00	
ABSTRACT TOTAL:								\$299.84	\$0.00		

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
HUGHES, JERRY LEE	0002852914-2010-2010-0000	PARCEL NUMBER 9939565 THIS RELEASE IS FOR THE VALUE OF THE HOME ONLY. RELEASE PROCESSED FOR TAX YEARS 2009, 2010 AND 2011. MODULAR HOME BURNED (15 OCTOBER 2007). MR. DUNCAN MET WITH MR. AND MRS. HUGHES ON 7 MARCH 2014 AT 9:00 AM. [NCGS REFERENCE 105-381].	(\$64,900)	1890	COUNTY	TAX	\$549.78	\$0.00	\$299.84	\$0.00	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$299.84	\$0.00	
									ABSTRACT TOTAL:	\$299.84	\$0.00
	0002852914-2011-2011-0000	PARCEL NUMBER 9939565 THIS RELEASE IS FOR THE VALUE OF THE HOME ONLY. RELEASE PROCESSED FOR TAX YEARS 2009, 2010 AND 2011. MODULAR HOME BURNED (15 OCTOBER 2007). MR. DUNCAN MET WITH MR. AND MRS. HUGHES ON 7 MARCH 2014 AT 9:00 AM. [NCGS REFERENCE 105-381].	(\$60,000)	1891	COUNTY	TAX	\$586.02	\$0.00	\$308.16	\$0.00	
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$308.16	\$0.00	
									ABSTRACT TOTAL:	\$308.16	\$0.00
		OWNER TOTAL:		(\$189,800)						\$907.84	\$0.00
	KANE, JOSEPH WILLIAM	0002590126-2013-2013-0000	LISTING FORM FOR 2013 INDICATED THAT THE 1985 TRACKER AND 1998 LAND RITE TRAILER WERE SOLD OR NO LONGER OWNED BY TAXPAYER.	(\$1,000)	1887	COUNTY	TAX	\$5.14	\$0.00	\$5.14	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$5.14	\$0.00	
						REAVEN ROCK/SALUDA FIRE	TAX	\$0.85	\$0.00	\$0.85	\$0.00
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
						TOTAL:			\$0.85	\$0.00	
									ABSTRACT TOTAL:	\$5.99	\$0.00
		OWNER TOTAL:		(\$1,000)						\$5.99	\$0.00
MARSHALL, ROBERT A		0000489945-2013-2013-0000	PRIOR ADJUSTMENT VOIDED ONLY ONE VEHICLE INSTEAD OF BOTH VEHICLES. VERIFICATION OF TITLE CHANGE OF VEHICLES IN 2010 ON FILE.	(\$1,970)	1886	COUNTY	TAX	\$20.24	\$0.00	\$10.12	\$0.00
							LATE LIST FEE	\$2.02	\$0.00	\$1.01	\$0.00
						TOTAL:			\$11.13	\$0.00	
						VALLEY HILL FIRE	TAX	\$3.35	\$0.00	\$1.67	\$0.00
						LATE LIST FEE	\$0.33	\$0.00	\$0.17	\$0.00	
						TOTAL:			\$1.84	\$0.00	
	OWNER TOTAL:		(\$1,970)						\$12.97	\$0.00	

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND				
MOUNTAIN VALLEY BAPTIST CHURCH	0003032030-2013-2013-0000	LATE APPLICATION APPROVED BY THE ASSESSOR, PARSONAGE AND 1 ACR HOMESITE EXEMPT. PASTOR LIVES IN THE PARSONAGE	(\$280,100)	1734	COUNTY	TAX	\$2,275.76	\$837.17	\$1,438.59	\$0.00				
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00				
						TOTAL:			\$1,438.59	\$0.00				
					ABSTRACT TOTAL:								\$1,438.59	\$0.00
					OWNER TOTAL:			(\$280,100)						\$1,438.59
NIX, JEFFREY W	0000097972-2013-2013-0000	ADJUSTMENT MADE TO ADD PUV AFTER 2013 COMPLIANCE REVIEW.	(\$52,300)	1842	COUNTY	TAX	\$335.38	\$335.38	\$268.61	\$268.61				
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00				
						TOTAL:			\$268.61	\$268.61				
					ABSTRACT TOTAL:								\$268.61	\$268.61
					OWNER TOTAL:			(\$52,300)						\$268.61
REESE, LEONARD	0003017636-2013-2013-0000	PUV FORESTRY CLASSIFICATION REINSTATED AFTER MEETING WITH PROPERTY OWNER, AND ATTORNEY CHERYL JONES ON 8-30-2013. NCGS 105-277.3(3)	(\$149,512)	1596	COUNTY	TAX	\$309.13	\$309.13	\$767.89	\$767.89				
						LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00				
						TOTAL:			\$767.89	\$767.89				
					ABSTRACT TOTAL:								\$767.89	\$767.89
					OWNER TOTAL:			(\$149,512)						\$767.89
SOBIN, RONALD	0002661077-2013-2013-0000	1995 SOUTHEASTERN BOAT SOLD 10/4/2012 PER NC WILDLIFE. RELEASE BILL FOR 2013	(\$930)	1894	COUNTY	TAX	\$4.78	\$4.78	\$4.78	\$4.78				
						LATE LIST FEE	\$0.48	\$0.48	\$0.48	\$0.48				
						TOTAL:			\$5.26	\$5.26				
					BAT CAVE FIRE	TAX	\$0.93	\$0.93	\$0.93	\$0.93				
						LATE LIST FEE	\$0.09	\$0.09	\$0.09	\$0.09				
						TOTAL:			\$1.02	\$1.02				
					ABSTRACT TOTAL:								\$6.28	\$6.28
OWNER TOTAL:			(\$930)						\$6.28	\$6.28				
THE SALVATION ARMY INC	0002319274-2013-2013-0000	RELEASED IN FULL, REBILLED WITH ADJUSTED VALUE AND 10% DISCOVERY PENALTY SEE BILL NUMBER 2319274-2013-001.	(\$205,600)	1837	COUNTY	TAX	\$838.81	\$838.81	\$1,055.96	\$1,055.96				
						LATE LIST FEE	\$83.88	\$83.88	\$0.00	\$0.00				

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
THE SALVATION ARMY INC	0002319274-2013-2013-0000	RELEASED IN FULL, REBILLED WITH ADJUSTED VALUE AND 10% DISCOVERY PENALTY SEE BILL NUMBER 2319274-2013-001.	(\$205,600)	1837		TOTAL:			\$1,055.96	\$1,055.96
								ABSTRACT TOTAL:	\$1,055.96	\$1,055.96
			OWNER TOTAL:							\$1,055.96
GRAND TOTALS:			(\$1,090,863)						\$5,713.11	\$2,098.74