

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** December 4, 2017  
**SUBJECT:** Pending Releases & Refunds  
**PRESENTER:** Darlene Burgess, Tax Administrator  
**ATTACHMENT:** Yes  
1. Pending Release/Refund Combined Report

**SUMMARY OF REQUEST:**

The attached pending releases and refunds have been reviewed by the Assessor. 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.

<b>Type:</b>	<b>Amount:</b>
Total Taxes Released from the Charge	\$ 16486.23
Total Refunds as a Result of the Above Releases	\$ 8891.04

**BOARD ACTION REQUESTED:**

The Board is requested to approve this pending release and refund report as presented.

**Suggested Motion:**

*I move the Board approve the Combined Release/Refund Report as presented.*

**NCPTS Pending Release/Refund Report. Monday, November 20, 2017\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND							
AUTUMN INVESTMENTS INC	0000515460-2017-2017-0000	BUSINESS SOLD IN 2016. ABSTRACT VOIDED AND BILLED TO NEW OWNER.	(\$6,800)	4652	HSALTER	523 KINGCREST DR UNINCORPORATED	COUNTY	TAX	\$38.42	\$0.00	\$38.42	\$0.00							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00							
								TOTAL:			\$38.42	\$0.00							
								ABSTRACT TOTAL:										\$38.42	\$0.00
								OWNER TOTAL:										(\$6,800)	
BALLARD, ALBERT C.	0000176313-2017-2017-0000	MANUFACTURED HOME WAS DEMOLISHED PER LISTING FORM AND DEMOLITION PERMIT.	(\$10,100)	4648	CLOMBARDO	HENDERSON COUNTY NC	COUNTY	TAX	\$57.07	\$0.00	\$57.07	\$0.00							
								LATE LIST FEE	\$5.71	\$0.00	\$5.71	\$0.00							
								TOTAL:			\$62.78	\$0.00							
								ABSTRACT TOTAL:										\$71.67	\$0.00
								OWNER TOTAL:										(\$10,100)	
CORBEIL, JEANETTE M	0003088044-2017-2017-0000	BUILDING ADDED ON INCORRECT PARCEL IN ERROR. REMOVED BUILDING AND ADDED TO PARCEL 1018608.	(\$85,800)	4639	MSUTTON	202 OLD ORR RD ETOWAH NC 28729	COUNTY	TAX	\$727.16	\$242.39	\$484.77	\$0.00							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00							
								TOTAL:			\$484.77	\$0.00							
								ABSTRACT TOTAL:										\$574.86	\$0.00
								OWNER TOTAL:										(\$85,800)	
FIRST CITIZENS LEASING	0003057659-2017-2017-0000	DELETIONS WERE NOT REMOVED FROM ABSTRACT AS REFLECTED ON 2017 LISTING FORM. ADJUSTMENT MADE. DOCUMENTATION ON FILE.	(\$123,961)	4628	HSALTER	VARIOUS HENDERSONVILLE	COUNTY	TAX	\$3,375.75	\$0.00	\$700.38	\$0.00							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00							
								TOTAL:			\$700.38	\$0.00							
								ABSTRACT TOTAL:										\$700.38	\$0.00
								OWNER TOTAL:										(\$123,961)	
GARVER, RICHARD G AND WIFE	0000255372-2017-2017-0000	PARCEL WAS SPLIT FOR 2017 AND SHOULD NOT HAVE BEEN BILLED. CORRECT BILLS ARE ON NEW PARCELS 10000827 AND 10000828.	(\$301,900)	4655	PCARVER	1283 CRAB CREEK RD HENDERSONVILLE NC 28739	COUNTY	TAX	\$1,705.74	\$0.00	\$1,705.74	\$0.00							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00							
								TOTAL:			\$1,705.74	\$0.00							
								ABSTRACT TOTAL:										\$1,992.55	\$0.00
								OWNER TOTAL:										(\$301,900)	
HILAN, LAUREN JANE	0003085542-2017-2017-0000	REMOVED BUILDING #2 THAT WAS ADDED IN ERROR. SEE PARCEL 10000508 FOR CORRECT BUILDING LOCATION.	(\$255,800)	4657	MSUTTON	378 SUMMERFIELD PL FLAT ROCK NC 28731	COUNTY	TAX	\$3,217.11	\$3,217.11	\$1,445.27	\$1,445.27							
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00							
								TOTAL:			\$1,445.27	\$1,445.27							
								ABSTRACT TOTAL:										\$1,752.23	\$1,752.23
								OWNER TOTAL:										(\$255,800)	



## NCPTS Pending Release/Refund Report. Monday, November 20, 2017\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
NORTH MAIN AUTOMOTIVE REPAIR, INC	0003090411-2017-2016-0000	RECEIVED CORRECTION OF DISCOVERED VALUE FROM BUSINESS. PROPERTY LISTED ON ABSTRACT 3090411-0001.	(\$108,035)	4642	MHANEY	1511 N MAIN ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$610.40	\$0.00	\$610.40	\$0.00	
								LATE LIST FEE	\$122.08	\$0.00	\$122.08	\$0.00	
								<b>TOTAL:</b>			\$732.48	\$0.00	
							VALLEY HILL FIRE	TAX	\$102.63	\$0.00	\$102.63	\$0.00	
							LATE LIST FEE	\$20.53	\$0.00	\$20.53	\$0.00		
	<b>TOTAL:</b>			\$123.16	\$0.00								
	ABSTRACT TOTAL:											\$855.64	\$0.00
	TOTAL:												
	0003090411-2017-2017-0000	RECEIVED CORRECTION OF DISCOVERED VALUE FROM BUSINESS. PROPERTY LISTED ON ABSTRACT 3090411-0001.	(\$94,477)	4643	MHANEY	1511 N MAIN ST HENDERSONVILLE NC 28792	COUNTY	TAX	\$533.80	\$0.00	\$533.80	\$0.00	
								LATE LIST FEE	\$53.38	\$0.00	\$53.38	\$0.00	
<b>TOTAL:</b>										\$587.18	\$0.00		
VALLEY HILL FIRE							TAX	\$89.75	\$0.00	\$89.75	\$0.00		
LATE LIST FEE							\$8.98	\$0.00	\$8.98	\$0.00			
<b>TOTAL:</b>			\$98.73	\$0.00									
ABSTRACT TOTAL:											\$685.91	\$0.00	
TOTAL:													
<b>OWNER TOTAL:</b>			<b>(\$202,512)</b>								<b>\$1,541.55</b>	<b>\$0.00</b>	
NORTH MAIN PAINT & BODY, INC	0002550951-2017-2016-0000	RECEIVED CORRECTION OF DISCOVERED VALUE FROM BUSINESS. PROPERTY LISTED ON ABSTRACT 3092667.	(\$118,626)	4644	MHANEY	1511 N MAIN ST UNINCORPORATED	COUNTY	TAX	\$670.24	\$0.00	\$670.24	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								<b>TOTAL:</b>			\$670.24	\$0.00	
							VALLEY HILL FIRE	TAX	\$112.69	\$0.00	\$112.69	\$0.00	
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
	<b>TOTAL:</b>			\$112.69	\$0.00								
	ABSTRACT TOTAL:											\$782.93	\$0.00
	TOTAL:												
	0002550951-2017-2017-0000	RECEIVED CORRECTION OF DISCOVERED VALUE FROM BUSINESS. PROPERTY LISTED ON ABSTRACT 3092667.	(\$118,586)	4645	MHANEY	1511 N MAIN ST UNINCORPORATED	COUNTY	TAX	\$670.01	\$0.00	\$670.01	\$0.00	
								LATE LIST FEE	\$66.25	\$0.00	\$66.25	\$0.00	
<b>TOTAL:</b>										\$736.26	\$0.00		
VALLEY HILL FIRE							TAX	\$112.66	\$0.00	\$112.66	\$0.00		
LATE LIST FEE							\$11.14	\$0.00	\$11.14	\$0.00			
<b>TOTAL:</b>			\$123.80	\$0.00									
ABSTRACT TOTAL:											\$860.06	\$0.00	
TOTAL:													
<b>OWNER TOTAL:</b>			<b>(\$237,212)</b>								<b>\$1,642.99</b>	<b>\$0.00</b>	
PEREZ, JOSE ENRIQUE SANDOVAL	0002446110-2016-2016-0000	RELEASE 2016 AND 2017 BILLS ON MANUFACTURED HOME. IT IS NOW CLASSIFIED AS REAL PROPERTY ON PARCEL 9958309.	(\$20,100)	4646	CLOMBARDO	257 TAURUS DR EAST FLAT ROCK NC 28726	COUNTY	TAX	\$113.57	\$0.00	\$113.57	\$0.00	
								LATE LIST FEE	\$11.36	\$0.00	\$11.36	\$0.00	
								<b>TOTAL:</b>			\$124.93	\$0.00	
							BLUE RIDGE FIRE	TAX	\$24.12	\$0.00	\$24.12	\$0.00	
							LATE LIST FEE	\$2.41	\$0.00	\$2.41	\$0.00		
	<b>TOTAL:</b>			\$26.53	\$0.00								
	ABSTRACT TOTAL:											\$151.46	\$0.00
	TOTAL:												
	0002446110-2017-2017-0000	RELEASE 2016 AND 2017 BILLS ON MANUFACTURED HOME. IT IS NOW CLASSIFIED AS REAL PROPERTY ON PARCEL 9958309.	(\$20,100)	4647	CLOMBARDO	257 TAURUS DR EAST FLAT ROCK NC 28726	COUNTY	TAX	\$113.57	\$0.00	\$113.57	\$0.00	
								LATE LIST FEE	\$11.36	\$0.00	\$11.36	\$0.00	
<b>TOTAL:</b>										\$124.93	\$0.00		
BLUE RIDGE FIRE							TAX	\$24.12	\$0.00	\$24.12	\$0.00		
LATE LIST FEE							\$2.41	\$0.00	\$2.41	\$0.00			
<b>TOTAL:</b>			\$26.53	\$0.00									
ABSTRACT TOTAL:											\$151.46	\$0.00	
TOTAL:													
<b>OWNER TOTAL:</b>			<b>(\$40,200)</b>								<b>\$302.92</b>	<b>\$0.00</b>	



## NCPTS Pending Release/Refund Report. Monday, November 20, 2017\*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
PERKINS, CORA MARIE	0003090592-2017-2017-0000	RELEASE BILL DUE TO MOTOR VEHICLE BEING REGISTERED WITH THE DMV.	(\$3,300)	4654	KHENSLEY	27 NUTHATCH RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$18.65	\$0.00	\$18.65	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								<b>TOTAL:</b>			<b>\$18.65</b>	<b>\$0.00</b>
							DANA FIRE	TAX	\$4.29	\$0.00	\$4.29	\$0.00
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								<b>TOTAL:</b>			<b>\$4.29</b>	<b>\$0.00</b>
								<b>ABSTRACT TOTAL:</b>			<b>\$22.94</b>	<b>\$0.00</b>
<b>OWNER TOTAL:</b>			<b>(\$3,300)</b>							<b>\$22.94</b>	<b>\$0.00</b>	
VULCAN MATERIALS CO #157	0000356536-2014-2014-0000	THREE DUMP TRUCKS WERE LISTED TWICE ON FORM. THEY WERE REPORTED UNDER MACHINERY AND EQUIPMENT, AND ALSO LISTED AS UNREGISTERED VEHICLES. TRUCKS WERE REMOVED FROM MACHINERY AND EQUIPMENT. DOCUMENTATION ON FILE.	(\$450,133)	4651	HSALTER	CLEAR CREEK RD NC	COUNTY	TAX	\$19,163.75	\$19,163.75	\$2,311.88	\$2,311.88
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								<b>TOTAL:</b>			<b>\$2,311.88</b>	<b>\$2,311.88</b>
							MOUNTAIN HOME FIRE	TAX	\$3,917.82	\$3,917.82	\$472.64	\$472.64
								<b>TOTAL:</b>			<b>\$472.64</b>	<b>\$472.64</b>
	<b>ABSTRACT TOTAL:</b>										<b>\$2,784.52</b>	<b>\$2,784.52</b>
	0000356536-2015-2015-0000	THREE DUMP TRUCKS WERE LISTED TWICE ON FORM. THEY WERE REPORTED UNDER MACHINERY AND EQUIPMENT, AND ALSO LISTED AS UNREGISTERED VEHICLES. TRUCKS WERE REMOVED FROM MACHINERY AND EQUIPMENT. DOCUMENTATION ON FILE.	(\$275,634)	4649	HSALTER	CLEAR CREEK RD NC	COUNTY	TAX	\$19,688.40	\$19,688.40	\$1,415.66	\$1,415.66
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
								<b>TOTAL:</b>			<b>\$1,415.66</b>	<b>\$1,415.66</b>
							MOUNTAIN HOME FIRE	TAX	\$4,600.09	\$4,600.09	\$330.76	\$330.76
								<b>TOTAL:</b>			<b>\$330.76</b>	<b>\$330.76</b>
	<b>ABSTRACT TOTAL:</b>										<b>\$1,746.42</b>	<b>\$1,746.42</b>
	0000356536-2016-2016-0000	THREE DUMP TRUCKS WERE LISTED TWICE ON FORM. THEY WERE REPORTED UNDER MACHINERY AND EQUIPMENT, AND ALSO LISTED AS UNREGISTERED VEHICLES. TRUCKS WERE REMOVED FROM MACHINERY AND EQUIPMENT. DOCUMENTATION ON FILE.	(\$380,711)	4650	HSALTER	CLEAR CREEK RD NC	COUNTY	TAX	\$21,083.09	\$21,083.09	\$2,151.02	\$2,151.02
LATE LIST FEE								\$0.00	\$0.00	\$0.00	\$0.00	
<b>TOTAL:</b>										<b>\$2,151.02</b>	<b>\$2,151.02</b>	
MOUNTAIN HOME FIRE							TAX	\$4,477.83	\$4,477.83	\$456.85	\$456.85	
							<b>TOTAL:</b>			<b>\$0.00</b>	<b>\$0.00</b>	
<b>ABSTRACT TOTAL:</b>										<b>\$456.85</b>	<b>\$456.85</b>	
<b>OWNER TOTAL:</b>			<b>(\$1,106,478)</b>								<b>\$7,138.81</b>	<b>\$7,138.81</b>
WILINSKI, DANIEL	0000274134-2012-2012-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011. PROPERTY WILL BE LISTED ON A PARCEL.	(\$17,400)	4633	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$89.37	\$0.00	\$89.37	\$0.00
								LATE LIST FEE	\$8.94	\$0.00	\$8.94	\$0.00
								<b>TOTAL:</b>			<b>\$98.31</b>	<b>\$0.00</b>
							ETOWAH-HORSESHOE FIRE	TAX	\$16.53	\$0.00	\$16.53	\$0.00
								<b>TOTAL:</b>			<b>\$1.65</b>	<b>\$0.00</b>
<b>ABSTRACT TOTAL:</b>										<b>\$116.49</b>	<b>\$0.00</b>	



**NCPTS Pending Release/Refund Report. Monday, November 20, 2017\***

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
	0000274134-2013-2013-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011.	(\$16,900)	4634	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$86.80	\$0.00	\$86.80	\$0.00	
								LATE LIST FEE	\$8.68	\$0.00	\$8.68	\$0.00	
								TOTAL:			\$95.48	\$0.00	
							ETOWAH-HORSESHOE FIRE	TAX	\$16.06	\$0.00	\$16.06	\$0.00	
								LATE LIST FEE	\$1.61	\$0.00	\$1.61	\$0.00	
								TOTAL:			\$17.67	\$0.00	
											ABSTRACT TOTAL:	\$113.15	\$0.00
	0000274134-2014-2014-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011.	(\$16,900)	4635	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$86.80	\$0.00	\$86.80	\$0.00	
								LATE LIST FEE	\$8.68	\$0.00	\$8.68	\$0.00	
								TOTAL:			\$95.48	\$0.00	
							ETOWAH-HORSESHOE FIRE	TAX	\$16.06	\$0.00	\$16.06	\$0.00	
								LATE LIST FEE	\$1.61	\$0.00	\$1.61	\$0.00	
								TOTAL:			\$17.67	\$0.00	
											ABSTRACT TOTAL:	\$113.15	\$0.00
	0000274134-2015-2015-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011.	(\$16,900)	4636	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$86.80	\$0.00	\$86.80	\$0.00	
								LATE LIST FEE	\$8.68	\$0.00	\$8.68	\$0.00	
								TOTAL:			\$95.48	\$0.00	
							ETOWAH-HORSESHOE FIRE	TAX	\$17.75	\$0.00	\$17.75	\$0.00	
								LATE LIST FEE	\$1.77	\$0.00	\$1.77	\$0.00	
								TOTAL:			\$19.52	\$0.00	
											ABSTRACT TOTAL:	\$115.00	\$0.00
	0000274134-2016-2016-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011.	(\$16,900)	4637	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$95.49	\$0.00	\$95.49	\$0.00	
								LATE LIST FEE	\$9.55	\$0.00	\$9.55	\$0.00	
								TOTAL:			\$105.04	\$0.00	
							ETOWAH-HORSESHOE FIRE	TAX	\$17.75	\$0.00	\$17.75	\$0.00	
								LATE LIST FEE	\$1.77	\$0.00	\$1.77	\$0.00	
								TOTAL:			\$19.52	\$0.00	
											ABSTRACT TOTAL:	\$124.56	\$0.00
	0000274134-2017-2017-0000	MANUFACTURED HOME WAS CONVERTED TO REAL PROPERTY IN 2011.	(\$16,900)	4638	MHANEY	HENDERSON COUNTY NC	COUNTY	TAX	\$95.49	\$0.00	\$95.49	\$0.00	
								LATE LIST FEE	\$9.55	\$0.00	\$9.55	\$0.00	
								TOTAL:			\$105.04	\$0.00	
							ETOWAH-HORSESHOE FIRE	TAX	\$17.75	\$0.00	\$17.75	\$0.00	
								LATE LIST FEE	\$1.77	\$0.00	\$1.77	\$0.00	
								TOTAL:			\$19.52	\$0.00	
											ABSTRACT TOTAL:	\$124.56	\$0.00
	<b>OWNER TOTAL:</b>		<b>(\$101,900)</b>								<b>\$706.91</b>	<b>\$0.00</b>	
<b>GRAND TOTALS:</b>			<b>(\$2,475,963)</b>								<b>\$16,486.23</b>	<b>\$8,891.04</b>	