

3-18-09

PUBLIC INPUT SIGN UP SHEET

PUBLIC INPUT SHALL BE LIMITED TO
THREE (3) MINUTES PER PERSON.

EACH PERSON SHOULD:

- (1) STATE YOUR NAME
- (2) IN WHAT AREA OF THE COUNTY YOU LIVE
- (3) SPEAK IN A CLEAR AND COURTEOUS MANNER.

Please print:

	NAME	ADDRESS	ISSUE
✓ 1.	Bill McKibbin	501 Claremont Dr. Flat Rock, NC	Hands On! - A Child's Gallery
✓ 2.	Elisha Freeman	123 Merri Acres Lane Hiville, NC	Children's Family Resource Center and United Agenda for Children
✓ 3.	DAVID ADAMS	315 UPPER LAUREL DRIVE	COUNTY EMPLOYEE SALARY FREEZE
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 18 March 2009

SUBJECT: Extension of appeal deadline, Quality Rubber Mfg Co and Grace IV, SA

ATTACHMENT(S): Letter from V. Lamar Gudger, III, on behalf of applicants
Copy of N.C. Gen. Stat. §105-307

SUMMARY OF REQUEST:

Grace IV, SA, on behalf of itself, Quality Rubber Mfg. Co., Inc., Landforce, LLC, Highflight Management, LLC and ChW Enterprises, LLC, seeks an individual extension of the listing period for property taxes until 15 April 2009. Attached is correspondence between the applicants' attorney and the Assessor's office.

Under N.C. Gen. Stat. §105-307(c), the Board may extend an individual listing time until 15 April of each year if the Board finds "good cause shown".

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Determination of whether to extend the listing period.

If the Board is so inclined, the following motion is suggested:

I move that the listing period for the applicants in this agenda item be extended to April 15, under the terms of Section 105-307 of the General Statutes.

GUDGER AND GUDGER, P. A.
ATTORNEYS AT LAW
ONE OAK PLAZA, SUITE 306
ASHEVILLE, NORTH CAROLINA 28801

LAMAR GUDGER
(1919 - 2004)

V. LAMAR GUDGER, III

MAILING ADDRESS:
POST OFFICE BOX 336
ASHEVILLE, NC 28802

Telephone: (828) 252-2227

Facsimile: (828) 258-8117

Email: gudgerandgudgerlaw@yahoo.com

March 12, 2009

Henderson County Assessor's Office
200 North Grove Street, Suite 102
Hendersonville, NC 28792

Re: Listings for -
Quality Rubber Mfg. Co., Inc.
Grace IV, SA, a Costa Rica corporation
Landforce, LLC, A North Carolina limited liability company
Highflight Management, LLC, a North Carolina limited liability company
ChW Enterprises, LLC, a North Carolina limited liability company

Dear Sirs:

I write to follow up my January 16, 2009 letter, and your gracious January 21, 2009 response, in which you granted our request for an extension for the listing deadline to March 16, 2009, which is the date we requested.

I understand that some adjustment has been made to the real property listings, due to some errors that were identified in the county records, but it is unclear just what has been done and what remains to be done.

Given the multiple parties involved and the distance away from us, of Grace IV, SA, the Costa Rica corporation, we are finding we need some additional time to make sure these listings are properly established.

As I look at the statute, GS§105-307 permits extensions down through April 15. We had not asked for the full extension of time before, but now I would be so grateful if you would further extend our listing deadline to April 15, 2009. If we are able to get the information sooner than that, we will get it in sooner, but in an abundance of caution, given the distances and need for communication, I know we need more time than this next Monday to properly take care of this.

Thank you for your kind cooperation.

Sincerely,

V. Lamar Gudger III

JHT/spo

The time for listing the real and personal property of the above listings is extended to April 15, 2009.

Henderson County Assessor's Office

By: _____

Dated March 12, 2009

GUDGER AND GUDGER, P. A.
ATTORNEYS AT LAW
ONE OAK PLAZA, SUITE 306
ASHEVILLE, NORTH CAROLINA 28801

LAMAR GUDGER
(1919 - 2004)

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Telephone: (828) 252-2227

Facsimile: (828) 258-8117

Email: gudgerandgudgerlaw@yahoo.com

January 16, 2009

Henderson County Assessor's Office
200 North Grove Street, Suite 102
Hendersonville, NC 28792

Re: Listings for
Quality Rubber Mfg. Co., Inc.
Grace IV, SA, a Costa Rica corporation
Landforce, LLC, a North Carolina limited liability company
Highflight Management, LLC, a North Carolina limited liability company
ChW Enterprises, LLC, a North Carolina limited liability company

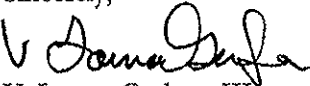
Dear Sirs:

I write to ask that you extend the time for listing the Real and Personal Property on the above accounts, which were formerly all Quality Rubber Mfg. Co., Inc., to March 16, 2009. These accounts still are not listed at the proper values; the tax listings in recent years have far exceeded fair market values. I attach a copy of the January 29, 2008 letter making this same request for tax year 2008. The taxpayers never were able to get an appropriate adjustment of the tax listings, that were too high.

We need to schedule an appointment for Hon. Robinson O. Everett, of Durham, to come up to meet with the Assessor about the Grace IV listing. Mr. Everett is the Registered Agent in North Carolina for this corporation.

Thank you for your kind cooperation. Please confirm to Mr. Bernard Garcarz, the Vice President of Quality Rubber Mfg. Co., Inc. and Managing Member of Landforce, LLC, who is bringing this letter to you, that the time for completing these listings is extended to March 15, 2009.

Sincerely,



V. Lamar Gudger, III

The time for listing the real and personal property of the above listings is extended to March 15, 2009.

HENDERSON COUNTY ASSESSOR'S OFFICE

By: _____

STATE OF NORTH CAROLINA TAX YEAR 2009
 COUNTY OF HENDERSON BUSINESS PERSONAL
 PROPERTY LISTING

Abstract: 0000348787

2009 01 31 2009

Henderson County Assessor's Office
 Business Personal Property Listing
 200 North Grove Street Suite 102
 Hendersonville, NC 28792-5027

PHONE: (828) 697-4694 OR (828) 697-4718
 FAX: (828) 697-4977
 www.hendersoncountync.org

##-0001- -2152-409-409-6455
 T10 P2 *****AUTO**5-DIGIT 28793
 QUALITY RUBBER MFG CO INC
 PO BOX 709
 HENDERSONVILLE NC 28793-0709

RETURN LISTING BY: JANUARY 31, 2009

EXTENSION TO: MARCH 16, BY WRITTEN REQUEST ONLY

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: _____

PRINCIPAL BUSINESS ACTIVITY _____

SOC. SEC # / FED. ID# _____

CHECK ONE> CORPORATION__ SOLE PROPRIETORSHIP__ PARTNERSHIP__
 LLC__ OTHER (SPECIFY) _____

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED: _____

LOCATION OF ACCOUNTING RECORDS _____

DATE BUSINESS BEGAN IN THIS COUNTY 11/01/80

DATE BUSINESS (FISCAL) YEAR ENDS 08/30

CONTACT PERSON FOR AUDIT: _____

ADDRESS & PHONE _____

COUNTY NUMBER	ABSTRACT NUMBER	DISTRICT	PARSNA C/S
35218	0000348787	MOUNTAIN HOME FIRE	339999

PHYSICAL ADDRESS INDUSTRIAL PARK

PHONE # () FAX # ()

REAL ESTATE OWNED BY _____

SCHEDULE A

DEPRECIABLE PERSONAL PROPERTY

LIST AT 100% FULLY ABSORBED HISTORIC COSTS BY YEAR OF ACQUISITION. INCLUDE ALL FULLY DEPRECIATED ASSETS IN YOUR POSSESSION. USE ACQUISITIONS COLUMN FOR NEW BUSINESS, AND REMOVALS COLUMN TO INDICATE PRIOR YEAR CHANGES.

Group (1) MACHINERY & EQUIPMENT				Group (2) FURNITURE/FIXTURES				Group (3) LEASEHOLD IMPROVEMENTS			
YEAR ACQ	PRIOR YEAR COST	ADDITIONS	REMOVALS	YEAR ACQ	PRIOR YEAR COST	ADDITIONS	REMOVALS	YEAR ACQ	PRIOR YEAR COST	ADDITIONS	REMOVALS
2008				2008				2008			
2007				2007				2007			
2006				2006				2006			
2005				2005				2005			
2004				2004				2004			
2003				2003				2003			
2002				2002				2002			
2001				2001				2001			
2000				2000				2000			
1999				PRIOR				1999			
1998				TOTAL				1998			
1997								1997			
1996				Group (4) OTHER				1996			
1995				YEAR ACQ	PRIOR YEAR COST	ADDITIONS	REMOVALS	1995			
1994				2008				1994			
1993				2007	5,000			1993			
1992				2006				1992			
1991				2005				1991			
1990				2004				1990			
PRIOR				2003				PRIOR			
TOTAL				2002				TOTAL			
				2001							
				2000				Group (5) TANGIBLE PERSONAL PROPERTY UNDER CONSTRUCTION (CIP) SEE INSTRUCTIONS			
				1999				CURRENT			
				1998				IF OUT OF BUSINESS COMPLETE THIS SECTION ONLY			
				1997				DATE OUT OF BUSINESS _____			
				1996				<input type="radio"/> SOLD <input type="radio"/> CLOSED <input type="radio"/> BANKRUPT <input type="radio"/> OTHER			
				1995				SOLD EQUIPMENT, FIXTURES TO:			
				PRIOR				NAME:			
				TOTAL	5,000			ADDRESS:			

DATE OUT OF BUSINESS _____

SOLD CLOSED
 BANKRUPT OTHER

SOLD EQUIPMENT, FIXTURES TO:

NAME: _____

ADDRESS: _____

January 29, 2008

Henderson County Assessor's Office
200 North Grove Street, Suite 102
Hendersonville, NC 28792

Re: Acct. No. 35218
Formerly Quality Rubber Mfg. Co., Inc

COPY

Dear Sirs:

I write to request that you extend the time for listing the Real and Personal Property on the above account from January 1, 2008 to March 15, 2008.

On October 7, 2005, title to the Real Property and Personal Property was sold to four (4) Corporations, as follows:

1. Grace IV, S.A., a Costa Rica corporation, of which Robinson O. Everett, of Durham, N.C. is Registered Agent, 50 %.
2. Landforce, LLC, a North Carolina limited liability company, of which B. J. Garcarz is a member-manager, 20 %.
3. Highflight Management, LLC, a North Carolina limited liability Company, of which Grady D. Wilson, III is the member-manager, 20%.
4. ChW Enterprises. LLC, a North Carolina limited liability company, of which Carrie H. Webb is the member-manager, 10%.

It has come to our attention that the tax listing in recent years far exceeds fair market value. We need to carefully document the values and establish the correct listing for this year.

Thank you for extending the deadline as requested above.

Sincerely,

Robinson O. Everett
Registered Agent for Grace IV, S.A.

B. J. Garcarz
Member-Manager, Landforce, LLC

Grady D. Wilson, III
Member-Manager, Highflight Management, LLC

Carrie H. Webb
Member-Manager, ChW Enterprises, LLC



Henderson County Assessor's Office

www.hendersoncountync.org

TEL (828) 697 - 4870

FAX (828) 698 - 6153

Henderson County Assessor's Office

200 NORTH GROVE STREET, SUITE 102, HENDERSONVILLE, NC 28792

January 21, 2009

GRACE IV SA
GRACE IV SA
PO BOX 7-2280
1000 SAN JOSE
COSTA RICA CENTRAL AMERICA

2258969

Your request for an extension for the listing deadline is granted as your written request has a US Postal Service postmark stamped before January 31st, 2009. This complies with the requirements of General Statute 105-307 permitting the granting of extensions of time for listing upon written request and for good cause shown. Your listing for 2009 must be either filed (received by the Assessor's Office), or postmarked with a US Postal Service Postmark, no later than Monday, 03/16/2009.

Failure to list property with the Assessor by 03/16/2009 will result in a 10% penalty.

Sincerely,

A handwritten signature in cursive script, appearing to read "Elbert Dewey".

Business Personal Property

§ 105 307. Length of listing period; extension; preliminary work.

(a) Listing Period. – Unless extended as provided in this section, the period during which property is to be listed for taxation each year begins on the first business day of January and ends on January 31.

(b) General Extensions. – The board of county commissioners may, by resolution, extend the time during which property is to be listed for taxation as provided in this subsection. Any action by the board of county commissioners extending the listing period must be recorded in the minutes of the board, and notice of the extensions must be published as required by G.S. 105 296(c). The entire period for listing, including any extension of time granted, is considered the regular listing period for the particular year within the meaning of this Subchapter.

(1) In nonrevaluation years, the listing period may be extended for up to 30 additional days.

(2) In years of octennial appraisal of real property, the listing period may be extended for up to 60 additional days.

(3) If the county has provided for electronic listing of personal property under G.S. 105 304, the period for electronic listing of business personal property may be extended up to June 1.

(c) Individual Extensions. – The board of county commissioners shall grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown. The request must be filed with the assessor no later than the ending date of the regular listing period. The board may delegate the authority to grant extensions to the assessor. Extensions granted under this subsection shall not extend beyond April 15. If the county has provided for electronic listing of personal property under G.S. 105 304, the period for electronic listing of business personal property is as provided in subsection (b) of this section.

(d) Preliminary Work. – The assessor may conduct preparatory work before the listing period begins, but may not make a final appraisal of property before the day as of which the value of the property is to be determined under G.S. 105 285. (1939, c. 310, s. 905; 1971, c. 806, s. 1; 1973, cc. 141, 706; 1975, c. 49; 1977, c. 360; 1987, c. 43, s. 5; c. 45, s. 1; 2001 279, s. 2; 2006 30, s. 2.)

Henderson County Hospital Corporation (Pardee)

Annual Report To The
County Commissioners
March 18, 2009

Henderson County Hospital Corporation (Pardee) & Affiliates Excerpt From Required Auditor Communication To Board

- Unqualified opinion on financial statements
- No significant changes in accounting policies

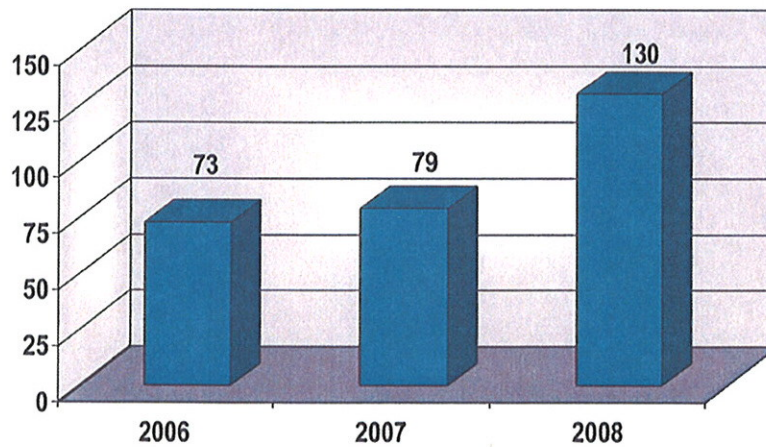
- No management bias in estimates
- No audit adjustments

- No disagreements between auditors & management
- No difficulties encountered in the audit

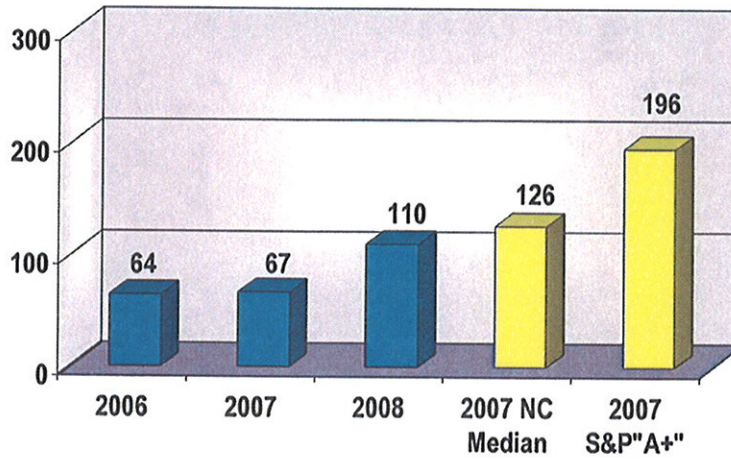
**Henderson County Hospital Corporation (Pardee) & Affiliates
Combined Balance Sheets**

	2008	2007
ASSETS		
Cash and Cash Equivalents	\$ 5,769,361	\$ 5,062,472
Patient Receivables, Net	21,078,081	21,876,608
Other Current Assets	5,338,117	6,034,722
Total Current Assets	32,185,559	32,973,802
Restricted Investments	2,932,870	2,086,441
Pledges Receivable, Net	279,612	342,623
	3,212,482	2,429,064
Capital Assets, Net	69,679,100	73,379,592
Assets Held For Sale	-	3,691,670
Investments Designated by Board of Directors	39,170,979	24,310,767
Other Assets	137,084	258,002
	39,308,063	24,568,769
Total Assets	\$ 144,385,204	\$ 137,042,897
LIABILITIES AND NET ASSETS		
Current Portion of Long-Term Debt	\$ 1,247,167	\$ 1,257,839
Accounts Payable and Accrued Expenses	14,199,194	14,270,549
Estimated Third-Party Payor Settlements	3,874,164	3,204,059
	19,320,525	18,732,447
Long-Term Debt, Net of Current Portion	13,373,530	13,142,519
Total Liabilities	32,694,055	31,874,966
Net Assets	111,691,149	105,167,931
Total Liabilities and Net Assets	\$ 144,385,204	\$ 137,042,897

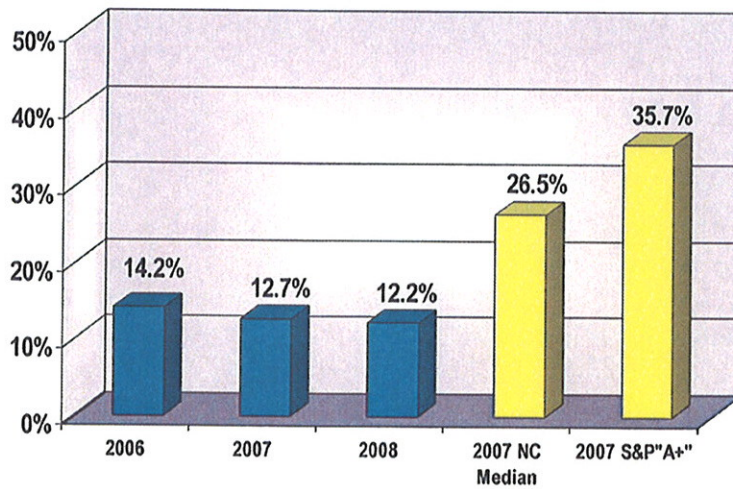
**Henderson County Hospital Corporation (Excludes Foundation)
Days Cash On Hand (GASB Presentation)**



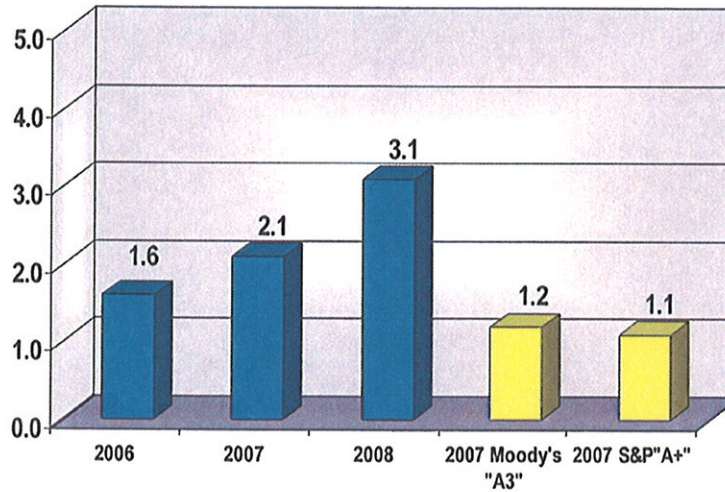
Henderson County Hospital Corporation (Excludes Foundation)
 Days Cash On Hand (Restated For FASB Presentation)



Henderson County Hospital Corporation (Excludes Foundation)
 Long Term Debt To Capitalization (GASB & FASB Presentation)



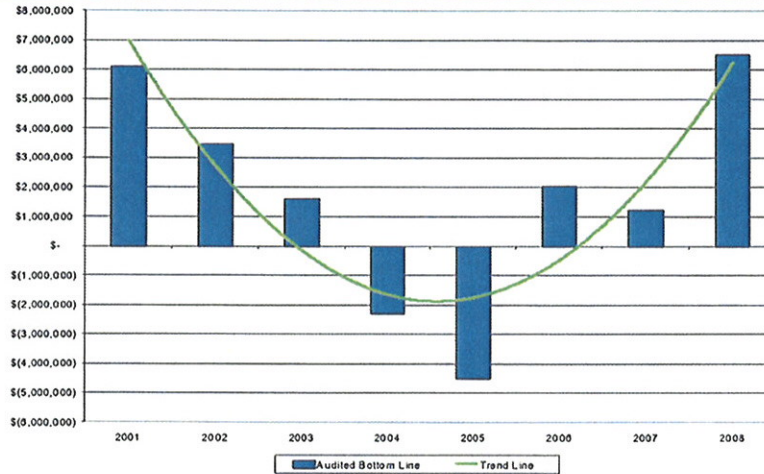
Henderson County Hospital Corporation (Excludes Foundation)
Cash To Debt Ratio (GASB & FASB Presentation)



Henderson County Hospital Corporation (Pardee) & Affiliates
Combined Statements of Revenues & Expenses

	2008	2007
OPERATING REVENUES		
Net Patient Service Revenues	\$ 124,708,539	\$ 125,168,531
Other Operating Revenues	5,721,324	4,204,890
Total Operating Revenues	0.8% 130,429,863	129,373,421
OPERATING EXPENSES		
Salaries, Wages and Benefits	67,230,104	69,178,366
Supplies	23,204,193	23,943,306
Contract Labor and Physician Fees	12,194,375	10,770,039
Facility Costs	11,591,063	11,631,238
Depreciation, Amortization and Other	13,435,947	14,416,601
Total Operating Expenses	-1.8% 127,655,682	129,939,550
OPERATING INCOME (LOSS)	2,774,181	(566,129)
NONOPERATING INCOME (EXPENSE)		
Investment Income (Loss)	(1,059,579)	1,825,569
Interest Expense	(602,387)	(599,909)
Gain on Sale of Assets Held for Sale	4,933,831	-
Other Nonoperating Income	469,035	564,283
Net Nonoperating Income	3,740,900	1,789,943
REVENUES OVER EXPENSES BEFORE CAPITAL CONTRIBUTIONS	\$ 6,515,081	\$ 1,223,814

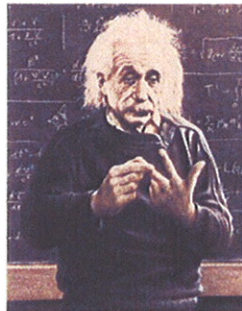
Henderson County Hospital Corporation Audited Bottom Line By Year

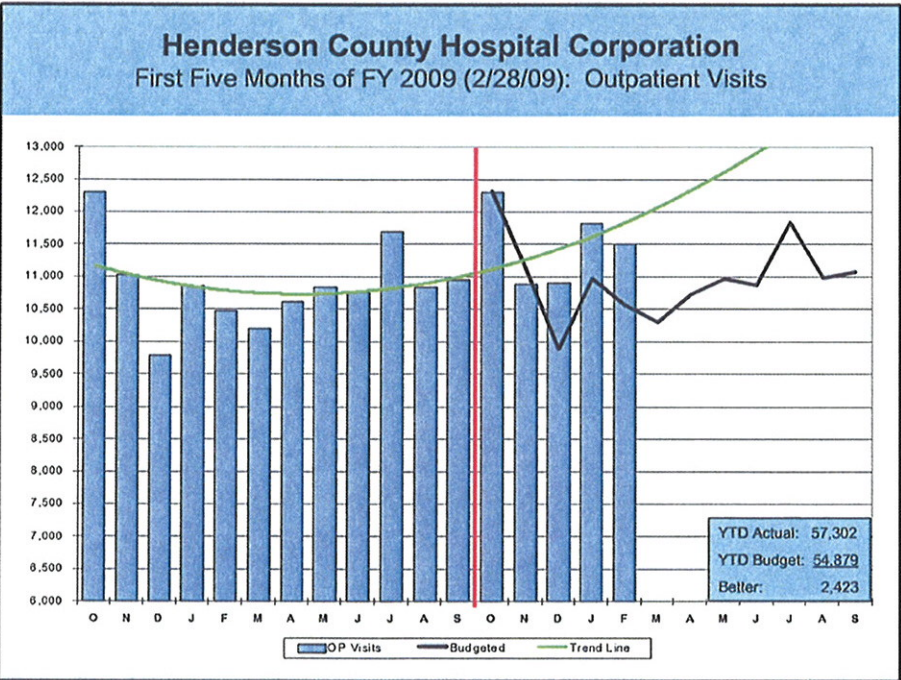
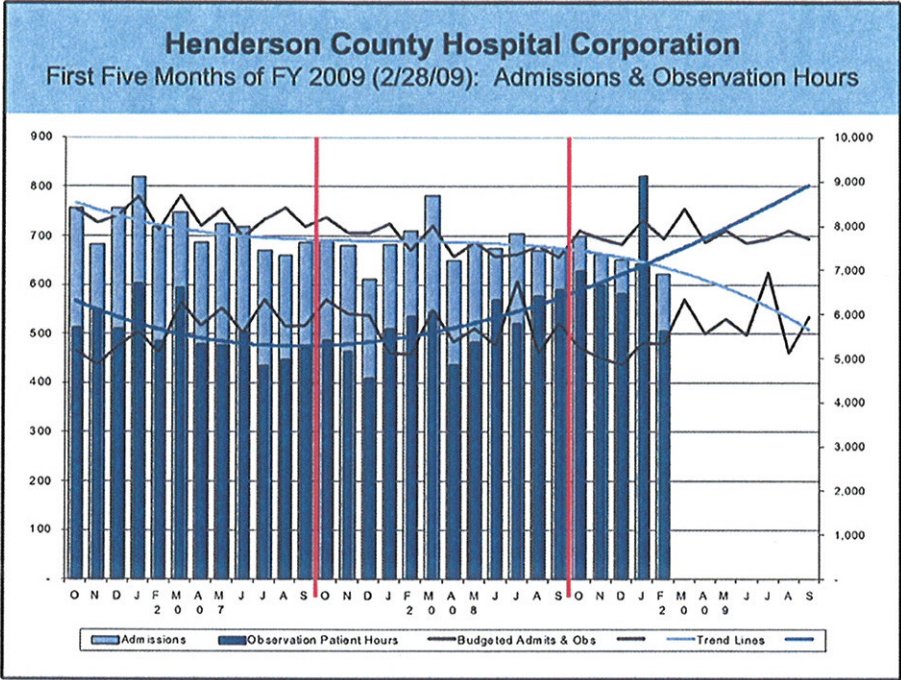


Note: FY 2008 Includes a gain from the sale of PCC of \$4,934,000 and a net (\$1,060,000) of losses related to investments.

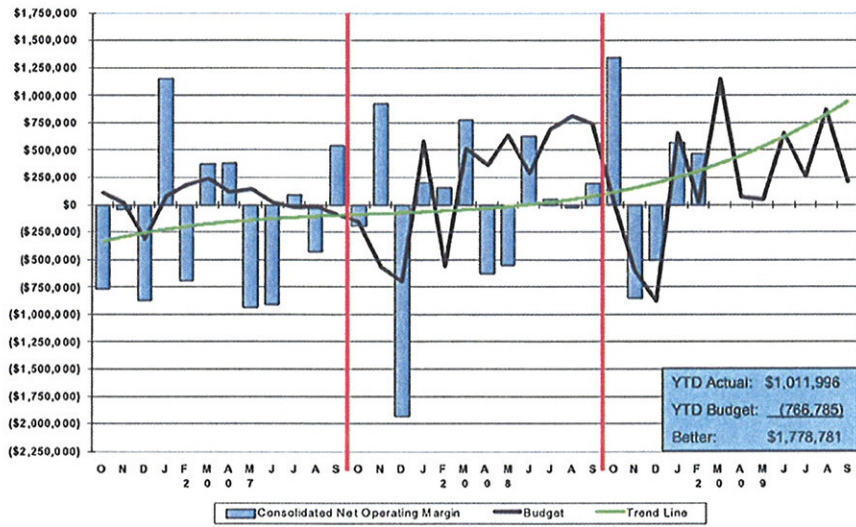
Henderson County Hospital Corporation Current Year (FY 2009)

How are we doing in FY 2009, after five months (October 2008 - February 2009)?





Henderson County Hospital Corporation
 First Five Months of FY 2009 (2/28/09): Operating Margin



Henderson County Hospital Corporation (Pardee) & Affiliates
 Questions?

**Thank you for your
 continued support**



STATE OF NORTH CAROLINA

COUNTY OF HENDERSON

AGREEMENT

THIS AGREEMENT is made this the 14 day of April, 2009, by and between Henderson County, a body corporate and politic ("the County"), and Henderson County Youth Baseball, a North Carolina Non-Profit Corporation ("HCYB").

Facts and Circumstances

1. For many years, HCYB has provided baseball leagues for the youth of Henderson County.
2. For many years, HCYB has utilized the facilities of the County's Jackson Park facility ("the Park") for some or all of the leagues it provided.
3. The County has charged HCYB (as well as other non-profit users of the Park) for its use of the Park.
4. HCYB has approached the County for certain relief in the amount or nature of the charges assessed by the County, due to the escalating costs of participation.
5. HCYB and the County have reached agreement, as these "Facts and Circumstances" explain the consideration for, as stated below.

Agreement

WHEREFORE, IT IS AGREED that the County shall allow HCYB the use of the concession stand identified below and HCYB shall operate the concession stand identified below at the times and on the conditions shown below:

1. Participant Fees:
 - A. HCYB shall pay to the County a fee of Ten Dollars (\$10.00) per participant in each of its two annual seasons. These fees shall be due to the County by not later than fifteen (15) days after the beginning of each such season.
 - B. However, HCYB may provide up to ten (10) participant "scholarships" each calendar year, removing from HCYB liability for the up to ten (10) participant's fees to the extent that HCYB allows at least the same number of participants exemption from any participation or other fees. (The purpose of this provision is not to limit the number of "scholarships" provided by HCBY, but merely to limit the County's provision of its facilities without charge.)
2. Concession Stand ("the Concession Stand"); The sole concession stand which is the subject of this Agreement is located in the Park and immediately adjacent to (and contains the scorer's box for) Field 2.

3. Seasons and Days of Operation:

A. HCYB shall operate the Concession Stand" on the days and during the customary seasons in which HCYB operates and sponsors organized games or playoffs (including HCYB sanctioned all-star and youth baseball tournaments) at the Park (such customary seasons known herein as "the seasons"). Should HCYB fail to operate the Concession Stand during the seasons on the days upon which it operates and sponsors games or playoffs (including HCYB sanctioned all-star and youth baseball tournaments), it will be in breach of this Agreement, and the County may elect to terminate any obligations hereunder to allow HCYB to operate the Concession Stand.

B. HCYB may also elect, in its discretion, to operate the Concession stand, during the seasons, on days in which the County has scheduled non-HCYB games or tournaments, on the terms stated below:

1. The County must first give the HCYB fifteen (15) days notice of such date(s).

2. HCYB must notify the County within seven (7) days of the receipt of such notice as to whether it will operate the Concession Stand on such date(s). HCYB may in its discretion notify the County that it elects not to operate the Concession Stand on such date(s) as specified in the County's notice, without penalty. However, should HCYB notify the County that it elects to operate the Concession Stand on such date(s) and fail to do so, such failure will be treated as a breach of this Agreement, and the County may elect to terminate any obligations hereunder to allow HCYB to operate the Concession Stand.

3. On such days as HCYB shall operate the Concession Stand, it shall be open between the hours of 5:00 p.m. and the end of the last HCYB-sponsored game(s) on weekdays, and between the beginning of the first HCYB-sponsored game(s) and the end of the last HCYB-sponsored game(s) on weekend days and evenings. The Concession Stand shall not be operated on Sundays without additional written permission from the County except on those Sundays for which the County has given HCYB the notice required by Paragraph 3.B.1, above.

4. Access: HCYB shall have exclusive access to the Concession Stand during the seasons, subject to reasonable rights of inspection on behalf of the County. HCYB shall store any inventory for the Concession Stand in its own storage facility. During the periods of the year other than the seasons (during which periods the Concession Stand may be operated by the County or its designee), HCYB shall remove all of its inventory and other personal property from the Concession Stand.

5. Equipment: The Concession Stand has located within it certain equipment (including cooler and coffee-maker) belonging to Pepsi-Cola Bottling Company of Hickory,

N.C., Inc. The County shall have no responsibility for the proper operation of such equipment, or for any damages as a result of its failure.

6. Operating Rules:

A. HCYB shall comply with all rules of the Park, and with all applicable regulations for public health and sanitation (including any applicable inspections).

B. HCYB shall be solely responsible for supervising the conduct of its representatives in the operation of the Concession Stand to insure all the terms of this Agreement are kept.

C. HCYB shall maintain the Concession Stand in a neat and clean manner. Any spills shall be thoroughly cleaned, floors are to be swept and washed, and all counters and equipment cleaned. Any garbage shall be brought to appropriate receptacles. New garbage bags shall be installed in each garbage can.

7. HCYB shall supply all inventory for sale, and shall also supply all needed utensils, coolers, food products and supplies.

8. Use of Proceeds from the operation of the Concession Stand:

A. Proceeds from sales at the Concession Stand shall be used first to pay the cost of any inventory sold at the Concession Stand. The proceeds from sales at the Concession Stand remaining after payment of the cost of inventory sold at the Concession Stand are "the net proceeds".

B. The net proceeds, if any, remaining after payment of the participant costs, shall first reimburse HCYB for the Participant Fees paid to the County pursuant to Paragraph 1, above. Remaining net proceeds, if any, shall be used for the benefit of participants in youth baseball. HCBY must have approval from the County prior to undertaking any improvements or changes to the Park.

9. Term: This lease shall be for calendar year 2009.

Agreed to and entered the date first above written.

HENDERSON COUNTY
BASEBALL

By: [Signature]
Chairman, Board of Commissioners

Attest:

Elizabeth W. Corn
Secretary to the Board

HENDERSON COUNTY YOUTH

By: [Signature]
President

Attest:

[Signature]
Corporate Secretary

