

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: December 7, 2020
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.

Type:	Amount:
Total Taxes Released from the Charge	\$ 6,230.97
Total Refunds as a Result of the Above Releases	\$ 48.71

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 23, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
CASE, MICHAEL L	0003099748-2020-2015-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2015.	(\$2,200)	7496	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$11.30	\$0.00	\$11.30	\$0.00	
								LATE LIST FEE	\$6.78	\$0.00	\$6.78	\$0.00	
								TOTAL:			\$18.08	\$0.00	
							BLUE RIDGE FIRE	TAX	\$2.64	\$0.00	\$2.64	\$0.00	
								LATE LIST FEE	\$1.58	\$0.00	\$1.58	\$0.00	
								TOTAL:			\$4.22	\$0.00	
											ABSTRACT TOTAL:	\$22.30	\$0.00
	0003099748-2020-2016-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2016.	(\$2,200)	7497	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$12.43	\$0.00	\$12.43	\$0.00	
								LATE LIST FEE	\$6.22	\$0.00	\$6.22	\$0.00	
								TOTAL:			\$18.65	\$0.00	
							BLUE RIDGE FIRE	TAX	\$2.64	\$0.00	\$2.64	\$0.00	
								LATE LIST FEE	\$1.32	\$0.00	\$1.32	\$0.00	
								TOTAL:			\$3.96	\$0.00	
											ABSTRACT TOTAL:	\$22.61	\$0.00
	0003099748-2020-2017-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2017.	(\$2,200)	7498	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$12.43	\$0.00	\$12.43	\$0.00	
								LATE LIST FEE	\$4.97	\$0.00	\$4.97	\$0.00	
								TOTAL:			\$17.40	\$0.00	
							BLUE RIDGE FIRE	TAX	\$2.64	\$0.00	\$2.64	\$0.00	
								LATE LIST FEE	\$1.06	\$0.00	\$1.06	\$0.00	
								TOTAL:			\$3.70	\$0.00	
											ABSTRACT TOTAL:	\$21.10	\$0.00
	0003099748-2020-2018-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2018.	(\$2,200)	7499	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$12.43	\$0.00	\$12.43	\$0.00	
								LATE LIST FEE	\$3.73	\$0.00	\$3.73	\$0.00	
								TOTAL:			\$16.16	\$0.00	
BLUE RIDGE FIRE							TAX	\$2.64	\$0.00	\$2.64	\$0.00		
							LATE LIST FEE	\$0.79	\$0.00	\$0.79	\$0.00		
							TOTAL:			\$3.43	\$0.00		
										ABSTRACT TOTAL:	\$19.59	\$0.00	
0003099748-2020-2019-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2019.	(\$2,200)	7500	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$12.34	\$0.00	\$12.34	\$0.00		
							LATE LIST FEE	\$2.47	\$0.00	\$2.47	\$0.00		
							TOTAL:			\$14.81	\$0.00		
						BLUE RIDGE FIRE	TAX	\$2.86	\$0.00	\$2.86	\$0.00		
							LATE LIST FEE	\$0.57	\$0.00	\$0.57	\$0.00		
							TOTAL:			\$3.43	\$0.00		
										ABSTRACT TOTAL:	\$18.24	\$0.00	
0003099748-2020-2020-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 3099748 AND 60855. ABSTRACT 3099748 VOIDED FOR 2020.	(\$2,200)	7502	RJONES	50 BOXWOOD HILL LN FLAT ROCK NC 28731	COUNTY	TAX	\$12.34	\$0.00	\$12.34	\$0.00		
							LATE LIST FEE	\$1.23	\$0.00	\$1.23	\$0.00		
							TOTAL:			\$13.57	\$0.00		
						BLUE RIDGE FIRE	TAX	\$2.86	\$0.00	\$2.86	\$0.00		
							LATE LIST FEE	\$0.29	\$0.00	\$0.29	\$0.00		
							TOTAL:			\$3.15	\$0.00		
										ABSTRACT TOTAL:	\$16.72	\$0.00	
OWNER TOTAL:			(\$13,200)								\$120.56	\$0.00	

NCPTS Pending Release/Refund Report. Monday, November 23, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
CORN, GAIL	0000149339-2018-2018-0000	BUSINESS SOLD FEBRUARY 2017. ABSTRACT VOIDED FOR 2018.	(\$3,540)	7457	HSALTER	1611 OLD SPARTANBURG HWY NC	COUNTY	TAX	\$20.00	\$0.00	\$20.00	\$0.00	
								LATE LIST FEE	\$2.00	\$0.00	\$2.00	\$0.00	
								TOTAL:			\$22.00	\$0.00	
							BLUE RIDGE FIRE	TAX	\$4.25	\$0.00	\$4.25	\$0.00	
								LATE LIST FEE	\$0.42	\$0.00	\$0.42	\$0.00	
								TOTAL:			\$4.67	\$0.00	
	ABSTRACT TOTAL:											\$26.67	\$0.00
	0000149339-2019-2019-0000	BUSINESS SOLD FEBRUARY 2017. ABSTRACT VOIDED FOR 2019.	(\$4,248)	7458	HSALTER	1611 OLD SPARTANBURG RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$23.83	\$0.00	\$23.83	\$0.00	
								LATE LIST FEE	\$2.38	\$0.00	\$2.38	\$0.00	
								TOTAL:			\$26.21	\$0.00	
							BLUE RIDGE FIRE	TAX	\$5.52	\$0.00	\$5.52	\$0.00	
								LATE LIST FEE	\$0.55	\$0.00	\$0.55	\$0.00	
								TOTAL:			\$6.07	\$0.00	
ABSTRACT TOTAL:											\$32.28	\$0.00	
0000149339-2020-2020-0000	BUSINESS SOLD FEBRUARY 2017. ABSTRACT VOIDED FOR 2020.	(\$4,673)	7459	HSALTER	1611 OLD SPARTANBURG RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$26.22	\$0.00	\$26.22	\$0.00		
							LATE LIST FEE	\$2.62	\$0.00	\$2.62	\$0.00		
							TOTAL:			\$28.84	\$0.00		
						BLUE RIDGE FIRE	TAX	\$6.07	\$0.00	\$6.07	\$0.00		
							LATE LIST FEE	\$0.61	\$0.00	\$0.61	\$0.00		
							TOTAL:			\$6.68	\$0.00		
ABSTRACT TOTAL:											\$35.52	\$0.00	
OWNER TOTAL:			(\$12,461)								\$94.47	\$0.00	
FLETCHER CAR CARE	0003086866-2020-2020-0000	ABSTRACT ADJUSTED DUE TO UNREGISTERED VEHICLE BEING REGISTERED WITH THE DMV.	(\$436)	7461	HSALTER	38 HERITAGE PARK DR FLETCHER NC 28732	COUNTY	TAX	\$276.05	\$276.05	\$2.45	\$2.45	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$2.45	\$2.45	
							FLETCHER FIRE	TAX	\$56.59	\$56.59	\$0.50	\$0.50	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$0.50	\$0.50	
								ABSTRACT TOTAL:					
OWNER TOTAL:			(\$436)								\$2.95	\$2.95	
HEATHERLY, RONALD DEWAYNE	0000113872-2019-2019-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 113872 AND 640908. ABSTRACT 113872 VOIDED FOR 2019.	(\$4,600)	7473	RJONES	154 CHARLIS HILL WAY SALUDA NC 28773	COUNTY	TAX	\$25.81	\$0.00	\$25.81	\$0.00	
								LATE LIST FEE	\$2.58	\$0.00	\$2.58	\$0.00	
								TOTAL:			\$28.39	\$0.00	
							REAVEN ROCK/SALUDA FIRE	TAX	\$5.29	\$0.00	\$5.29	\$0.00	
								LATE LIST FEE	\$0.53	\$0.00	\$0.53	\$0.00	
								TOTAL:			\$5.82	\$0.00	
ABSTRACT TOTAL:											\$34.21	\$0.00	

NCPTS Pending Release/Refund Report. Monday, November 23, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
INGLE, BARBARA DIXON	0000113872-2020-2020-0000	MANUFACTURED HOME DOUBLE BILLED ON ABSTRACTS 113872 AND 640908. ABSTRACT 113872 VOIDED FOR 2020.	(\$4,600)	7472	RJONES	154 CHARLIS HILL WAY SALUDA NC 28773	COUNTY	TAX	\$25.81	\$0.00	\$25.81	\$0.00	
								LATE LIST FEE	\$2.58	\$0.00	\$2.58	\$0.00	
								TOTAL:			\$28.39	\$0.00	
								REAVEN ROCK/SALUDA FIRE	\$5.29	\$0.00	\$5.29	\$0.00	
								LATE LIST FEE	\$0.53	\$0.00	\$0.53	\$0.00	
	TOTAL:			\$5.82	\$0.00								
	ABSTRACT TOTAL:			\$34.21	\$0.00								
	OWNER TOTAL:			(\$9,200)								\$68.42	\$0.00
	JLG TRUST ENTERPRISES LLC	0003095841-2020-2020-0000	ADJUSTMENT TO ABSTRACT DUE TO HOUSE AND MISCELLANEOUS IMPROVEMENTS BEING DOUBLE BILLED ON THE SAME PARCEL.	(\$233,100)	7516	WCRUMPLER	1219 N RIDGE RD HENDERSONVILLE NC 28792	COUNTY	TAX	\$3,518.03	\$0.00	\$1,307.69	\$0.00
									LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL:											\$1,307.69	\$0.00	
EDNEYVILLE FIRE									\$721.17	\$0.00	\$268.07	\$0.00	
LATE LIST FEE									\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL:				\$268.07	\$0.00								
ABSTRACT TOTAL:				\$1,575.76	\$0.00								
OWNER TOTAL:				(\$233,100)								\$1,575.76	\$0.00
KENDALL, MARK		000280879-2019-2019-0000	MANUFACTURED HOME IS PERSONAL PROPERTY AND NOT REAL PROPERTY. REMOVED AS REAL PROPERTY FOR 2020.	(\$57,400)	7521	WCRUMPLER	85 OLD FARM CIR HENDERSONVILLE NC 28792	COUNTY	TAX	\$3,080.45	\$0.00	\$322.01	\$0.00
									LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL:										\$322.01	\$0.00	
	MOUNTAIN HOME FIRE								\$658.92	\$0.00	\$68.88	\$0.00	
	LATE LIST FEE								\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL:			\$68.88	\$0.00								
	ABSTRACT TOTAL:			\$390.89	\$0.00								
	OWNER TOTAL:			(\$57,400)								\$390.89	\$0.00
	MCCLURE, EDDY DEAN	000280879-2020-2020-0000	MANUFACTURED HOME NOT OWNED BY THIS TAXPAYER SINCE 2017. ABSTRACT VOIDED FOR 2019.	(\$6,000)	7505	RJONES	135 ASH PATH LN HENDERSONVILLE NC 28739	COUNTY	TAX	\$33.66	\$0.00	\$33.66	\$0.00
									LATE LIST FEE	\$3.37	\$0.00	\$3.37	\$0.00
TOTAL:											\$37.03	\$0.00	
ABSTRACT TOTAL:											\$37.03	\$0.00	
MANUFACTURED HOME NOT OWNED BY THIS TAXPAYER SINCE 2017. ABSTRACT VOIDED FOR 2020.													
TAX		\$33.66	\$0.00	\$33.66	\$0.00								
LATE LIST FEE		\$3.37	\$0.00	\$3.37	\$0.00								
TOTAL:				\$37.03	\$0.00								
ABSTRACT TOTAL:				\$37.03	\$0.00								
OWNER TOTAL:				(\$12,000)								\$74.06	\$0.00
0002130430-2020-2020-0000	WATERCRAFT PERMANENTLY LOCATED IN SWAIN COUNTY.	(\$5,000)	7471	DTUCKER	507 HYDE WELL DR HENDERSONVILLE NC 28792	COUNTY	TAX	\$72.48	\$0.00	\$28.05	\$0.00		
							LATE LIST FEE	\$7.25	\$0.00	\$2.81	\$0.00		
							TOTAL:			\$30.86	\$0.00		
							DANA FIRE	\$18.09	\$0.00	\$7.00	\$0.00		
							LATE LIST FEE	\$1.81	\$0.00	\$0.70	\$0.00		
TOTAL:			\$7.70	\$0.00									
ABSTRACT TOTAL:			\$38.56	\$0.00									
OWNER TOTAL:			(\$5,000)								\$38.56	\$0.00	

NCPTS Pending Release/Refund Report. Monday, November 23, 2020*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
MORGAN, JOHN WILLIAM	0000653987-2018-2018-0000	DUE TO MAPPING ERROR MISCELLANEOUS IMPROVEMENT ADDED INCORRECTLY. REMOVED AFTER MAPPING CORRECTION FOR 2018.	(\$3,400)	7477	KHENSLEY	1582 BRADLEY MOUNTAIN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,371.26	\$1,371.26	\$19.21	\$19.21	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$19.21	\$19.21	
							EDNEYVILLE FIRE	TAX	\$254.84	\$254.84	\$3.57	\$3.57	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$3.57	\$3.57	
											ABSTRACT TOTAL:	\$22.78	\$22.78
	0000653987-2019-2019-0000	DUE TO MAPPING ERROR MISCELLANEOUS IMPROVEMENT ADDED INCORRECTLY. REMOVED AFTER MAPPING CORRECTION FOR 2019.	(\$3,400)	7478	KHENSLEY	1582 BRADLEY MOUNTAIN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,548.92	\$1,548.92	\$19.07	\$19.07	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$19.07	\$19.07	
							EDNEYVILLE FIRE	TAX	\$317.52	\$317.52	\$3.91	\$3.91	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$3.91	\$3.91	
										ABSTRACT TOTAL:	\$22.98	\$22.98	
0000653987-2020-2020-0000	DUE TO MAPPING ERROR MISCELLANEOUS IMPROVEMENT ADDED INCORRECTLY. REMOVED AFTER MAPPING CORRECTION FOR 2020.	(\$3,400)	7479	KHENSLEY	1582 BRADLEY MOUNTAIN LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$1,548.92	\$0.00	\$19.07	\$0.00		
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
							TOTAL:			\$19.07	\$0.00		
						EDNEYVILLE FIRE	TAX	\$317.52	\$0.00	\$3.91	\$0.00		
							LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00		
							TOTAL:			\$3.91	\$0.00		
										ABSTRACT TOTAL:	\$22.98	\$0.00	
OWNER TOTAL:			(\$10,200)								\$68.74	\$45.76	
PALMA, EDDY	0003096417-2020-2020-0000	MANUFACTURED HOME WAS NOT LOCATED IN THE MOBILE HOME PARK FOR 2020.	(\$5,550)	7474	RJONES	15 L B7 LAZY BOY LN HENDERSONVILLE NC 28792	COUNTY	TAX	\$31.14	\$0.00	\$31.14	\$0.00	
								LATE LIST FEE	\$3.11	\$0.00	\$3.11	\$0.00	
								TOTAL:			\$34.25	\$0.00	
							DANA FIRE	TAX	\$7.77	\$0.00	\$7.77	\$0.00	
								LATE LIST FEE	\$0.78	\$0.00	\$0.78	\$0.00	
								TOTAL:			\$8.55	\$0.00	
OWNER TOTAL:			(\$5,550)								\$42.80	\$0.00	
RADCLIFFE, RICHARD	0000280879-2018-2018-0000	MANUFACTURED HOME NOT OWNED BY THIS TAXPAYER SINCE 2017.	(\$6,000)	7504	RJONES	135 ASH PATH LN HENDERSONVILLE NC 28739	COUNTY	TAX	\$33.90	\$0.00	\$33.90	\$0.00	
								LATE LIST FEE	\$3.39	\$0.00	\$3.39	\$0.00	
								TOTAL:			\$37.29	\$0.00	
OWNER TOTAL:			(\$6,000)								\$37.29	\$0.00	
REYES, GABRIEL PABLO	0002450236-2016-2016-0000	MANUFACTURED HOME IS PERMANENTLY LOCATED IN BUNCOMBE COUNTY. ABSTRACT VOIDED FOR 2016.	(\$16,600)	7528	RJONES	35 HOPE OPAL LN FLETCHER NC 28732	COUNTY	TAX	\$93.79	\$0.00	\$93.79	\$0.00	
								LATE LIST FEE	\$9.38	\$0.00	\$9.38	\$0.00	
								TOTAL:			\$103.17	\$0.00	
							FLETCHER FIRE	TAX	\$19.09	\$0.00	\$19.09	\$0.00	
								LATE LIST FEE	\$1.91	\$0.00	\$1.91	\$0.00	
								TOTAL:			\$21.00	\$0.00	
										ABSTRACT TOTAL:	\$124.17	\$0.00	

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OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND	
	0002450236-2017-2017-0000	MANUFACTURED HOME IS PERMANENTLY LOCATED IN BUNCOMBE COUNTY. ABSTRACT VOIDED FOR 2017.	(\$16,600)	7527	RJONES	35 HOPE OPAL LN FLETCHER NC 28732	COUNTY	TAX	\$93.79	\$0.00	\$93.79	\$0.00	
								LATE LIST FEE	\$9.38	\$0.00	\$9.38	\$0.00	
								TOTAL:			\$103.17	\$0.00	
							FLETCHER FIRE	TAX	\$19.09	\$0.00	\$19.09	\$0.00	
								LATE LIST FEE	\$1.91	\$0.00	\$1.91	\$0.00	
								TOTAL:			\$21.00	\$0.00	
											ABSTRACT TOTAL:	\$124.17	\$0.00
	OWNER TOTAL:		(\$33,200)									\$248.34	\$0.00
SIXTH AVENUE WEST LLC	0002267990-2020-2020-0000	2019 APPEAL VALUE NOT CARRIED FORWARD TO THE 2020 VALUE DUE TO CLERICAL ERROR.	(\$496,800)	7460	WCRUMPLER	420 6TH AVE W HENDERSONVILLE NC 28739	COUNTY	TAX	\$8,815.55	\$0.00	\$2,787.05	\$0.00	
								LATE LIST FEE	\$0.00	\$0.00	\$0.00	\$0.00	
								TOTAL:			\$2,787.05	\$0.00	
											ABSTRACT TOTAL:	\$2,787.05	\$0.00
	OWNER TOTAL:		(\$496,800)									\$2,787.05	\$0.00
GRAND TOTALS:			(\$894,547)									\$5,549.89	\$48.71

The following property was sold at a tax foreclosure sale where the proceeds received from the sale were not sufficient to cover the unpaid taxes. The foreclosure bid was below the opening bid request. The tax office is requesting a release of the following bills pursuant to GS 105-375(i) "The purchaser at the execution sale shall acquire title to the property in fee simple free and clear of all claims, rights, interests, and liens except the liens of other taxes or special assessments not paid from the purchase price and not included in the judgment."

Parcel Number	Year	Amount Released
1011151	2018	\$84.74
1011151	2017	\$84.74
1011151	2016	\$84.74
1011151	2015	\$78.62
1011151	2010	\$72.29
1011151	2009	\$275.95
	Total	\$681.08