

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF
COMMISSIONERS**

MEETING DATE: December 2, 2024
SUBJECT: Pending Releases & Refunds
PRESENTER: Harry Rising, 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 approval by the Henderson County Board of Commissioners.

| Type: | Amount: |
|---|----------------|
| Total Taxes Released from the Charge | \$ 2,420.94 |
| Total Refunds as a Result of the Above Releases | \$ 112.46 |

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. Friday, November 15, 2024*

| OWNER | ABSTRACT | NOTE | VALUE CHANGE | ADJ. NUMBER | USER ID | SITUS ADDRESS | TAX DISTRICT | LEVY TYPE | BILLED | PAID | RELEASE | REFUND |
|-------------------------------|---------------------------|---|--------------|-------------|-----------------|--|--------------|---------------|----------|----------|----------|---------|
| CORDRAY, CHARLES SHEFFIELD JR | 0003060177-2024-2024-0000 | T/P CALLED AND SAID THE BOAT IS BEING KEPT IN ANDERSON, SC. T/P FILLED OUT AN INFORMAL APPEAL ATTACHED WITH THE INVOICE FOR THE STORAGE BUILDING HE KEEPS HIS BOAT STORED AT. | (\$86,735) | 9183 | ZMORGAN | 512 OLD POLE BRIDGE RD HORSE SHOE NC 28742 | COUNTY | TAX | \$389.56 | \$0.00 | \$373.83 | \$0.00 |
| | | | | | | | | LATE LIST FEE | \$38.96 | \$0.00 | \$37.38 | \$0.00 |
| | | | | | | | | TOTAL: | \$103.94 | \$0.00 | \$411.21 | \$0.00 |
| | | | | | | | | TAX | \$103.94 | \$0.00 | \$99.75 | \$0.00 |
| | | LATE LIST FEE | \$10.39 | \$0.00 | \$9.97 | \$0.00 | | | | | | |
| | | TOTAL: | | | \$109.72 | \$0.00 | | | | | | |
| | | | | | ABSTRACT TOTAL: | \$520.93 | \$0.00 | | | | | |
| HEDDEN, JOSHUA J. | 0000660296-2020-2020-0000 | EXEMPTION-MCCRARY CEMETERY ON PROPERTY, PARTIAL EXEMPTION FOR 2020-2024 | (\$4,200) | 9178 | NBROWN | 187 WYATT HILL RD HENDERSONVILLE NC 28739 | COUNTY | TAX | \$854.40 | \$854.40 | \$23.56 | \$23.56 |
| | | | | | | | | LATE LIST FEE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | | TOTAL: | \$152.30 | \$152.30 | \$23.56 | \$23.56 |
| | | | | | | | | TAX | \$152.30 | \$0.00 | \$4.20 | \$4.20 |
| | | LATE LIST FEE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | |
| | | TOTAL: | | | \$4.20 | \$4.20 | | | | | | |
| | | | | | ABSTRACT TOTAL: | \$27.76 | \$27.76 | | | | | |
| | | | | | TOTAL: | \$854.40 | \$854.40 | | | | | |
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NCPTS Pending Release/Refund Report. Friday, November 15, 2024*

| OWNER | ABSTRACT | NOTE | VALUE CHANGE | ADJ. NUMBER | USER ID | SITUS ADDRESS | DISTRICT | TAX | LEVY TYPE | BILLED | PAID | RELEASE | REFUND |
|-----------------------------------|---------------------------|--|--------------|-------------|-----------|---|------------------|-----------------|-----------|----------|--------|----------|--------|
| HENDERSONVILLE AUTO COLLISION LLC | 0002334932-2024-2024-0000 | VOIDED ABSTRACT PER NEW LEASE AGREEMENT FOR NEW BUSINESS OPERATING AT SITUS 110 TRACY GROVE RD HENDERSONVILLE NC 28792 | (\$51,693) | 9174 | YGONZALEZ | 110 TRACY GROVE RD HENDERSONVILLE NC 28792 | COUNTY | TAX | | \$222.80 | \$0.00 | \$222.80 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$22.28 | \$0.00 | \$22.28 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$245.08 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$245.08 | \$0.00 |
| LACO, LLC DBA LAKE MONT COTTAGES | 0003104085-2024-2024-0000 | NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024 | (\$51,693) | 9175 | DSANTANA | 30 LAKE MONT COTTAGE TRL FLAT ROCK NC 28731 | COUNTY | TAX | | \$3.54 | \$0.00 | \$3.54 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$0.35 | \$0.00 | \$0.35 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$3.89 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$3.89 | \$0.00 |
| LACO, LLC DBA LAKE MONT COTTAGES | 0003104086-2024-2024-0000 | NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024 | (\$2,820) | 9176 | DSANTANA | 50 C LAKE MONT COTTAGE TRL FLAT ROCK NC 28731 | COUNTY | TAX | | \$12.15 | \$0.00 | \$12.15 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$1.22 | \$0.00 | \$1.22 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$13.37 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$13.37 | \$0.00 |
| LACO, LLC DBA LAKE MONT COTTAGES | 0003104090-2024-2024-0000 | NO BPP TAXES DUE FOR YEAR 2024; SHORT TERM RENTAL WAS CONVERTED TO APARTMENT RENTAL PRIOR TO JAN 1 2024 | (\$1,729) | 9177 | DSANTANA | 80 LAKE MONT COTTAGE TRL FLAT ROCK NC 28731 | COUNTY | TAX | | \$7.45 | \$0.00 | \$7.45 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$0.75 | \$0.00 | \$0.75 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$8.20 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$8.20 | \$0.00 |
| LOVE, LOWELL DAVID | 0000543459-2024-2024-0000 | THIS MOBILE HOME WAS REMOVED FROM THE PROPERTY IN 2022 - THE 2024 YEAR. THE TAXPAYER IS ASKING FOR A RELEASE. | (\$5,370) | 9168 | RJONES | 804 S BOBS CREEK RD ZIRCONIA NC 28790 | COUNTY | TAX | | \$26.94 | \$0.00 | \$26.94 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$2.69 | \$0.00 | \$2.69 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$29.63 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$29.63 | \$0.00 |
| LOVE, LOWELL DAVID | 0000543459-2024-2024-0000 | THIS MOBILE HOME WAS REMOVED FROM THE PROPERTY IN 2022 - THE 2024 YEAR. THE TAXPAYER IS ASKING FOR A RELEASE. | (\$6,251) | 9168 | RJONES | 804 S BOBS CREEK RD ZIRCONIA NC 28790 | GREEN RIVER FIRE | TAX | | \$6.25 | \$0.00 | \$6.25 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$0.63 | \$0.00 | \$0.63 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$6.88 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$6.88 | \$0.00 |
| MORRIS, CHARLES KEITH | 0003094266-2024-2024-0000 | THIS TRAILER (2018 KAUFMAN) IS NOT A MULTI-YEAR. IT IS PAID YEARLY THROUGH THE NC DMV. | (\$6,251) | 9181 | ZMORGAN | 112 WILLOW PEAK RD HENDERSONVILLE NC 28739 | COUNTY | TAX | | \$20.07 | \$0.00 | \$20.07 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$0.38 | \$0.00 | \$0.38 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$4.18 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$4.18 | \$0.00 |
| MORRIS, CHARLES KEITH | 0003094266-2024-2024-0000 | THIS TRAILER (2018 KAUFMAN) IS NOT A MULTI-YEAR. IT IS PAID YEARLY THROUGH THE NC DMV. | (\$881) | 9181 | ZMORGAN | 112 WILLOW PEAK RD HENDERSONVILLE NC 28739 | VALLEY HILL FIRE | TAX | | \$4.19 | \$0.00 | \$4.19 | \$0.00 |
| | | | | | | | | LATE LIST FEE | | \$0.08 | \$0.00 | \$0.08 | \$0.00 |
| | | | | | | | | TOTAL: | | | | \$0.87 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | | \$0.87 | \$0.00 |

NCPTS Pending Release/Refund Report. Friday, November 15, 2024*

| OWNER | ABSTRACT | NOTE | VALUE CHANGE | ADJ. NUMBER | USER ID | SITUS ADDRESS | TAX DISTRICT | LEVY TYPE | BILLED | PAID | RELEASE | REFUND |
|-----------------------|----------------------|--|--------------------|-------------|---------|---|--------------|-----------------|---------|--------|-------------------|-----------------|
| RIGOBERTO, RAUJO LUNA | 0000314128-2023-0000 | VOIDED THIS MOBILE HOME WAS SOLD IN 2022- PER STARS AND THE NEW OWNER CAME INTO THE OFFICE TO LET US KNOW OF OWNERSHIP CHANGE. NEW ABSTRACT #3117599 | (\$4,524) | 9173 | RJONES | 54 CASTLE VIEW LN EAST FLAT ROCK NC 28726 | COUNTY | TAX | \$19.50 | \$0.00 | \$19.50 | \$0.00 |
| | | | | | | | | LATE LIST FEE | \$1.95 | \$0.00 | \$1.95 | \$0.00 |
| | | | | | | | | TOTAL: | | | \$21.45 | \$0.00 |
| | | | | | | | | TAX | \$5.88 | \$0.00 | \$5.88 | \$0.00 |
| | | | | | | | | LATE LIST FEE | \$0.59 | \$0.00 | \$0.59 | \$0.00 |
| | | | | | | | | TOTAL: | | | \$6.47 | \$0.00 |
| | | | | | | | | ABSTRACT TOTAL: | | | \$27.92 | \$0.00 |
| | | | | | | | | TAX | \$16.23 | \$0.00 | \$16.23 | \$0.00 |
| | | | | | | | | LATE LIST FEE | \$1.62 | \$0.00 | \$1.62 | \$0.00 |
| | | | | | | | | TOTAL: | | | \$17.85 | \$0.00 |
| 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: | | | \$23.24 | \$0.00 | | | | | | | | |
| OWNER TOTAL: | | | (\$8,290) | | | | | | | | | |
| GRAND TOTALS: | | | (\$185,020) | | | | | | | | \$1,033.52 | \$112.46 |

The following properties were sold at a tax foreclosure sale on May 01, 2024 where the proceeds received from the sale were insufficient to cover the unpaid taxes. 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, interest, and liens except the liens of other taxes or special assessments not paid from the purchase price and included in the judgment.

| Parcel Number | Year | Amount Released |
|---------------|-------|-----------------|
| 9901031 | 2005 | \$8.58 |
| 9901031 | 2006 | \$75.15 |
| 9901031 | 2007 | \$72.07 |
| 9901031 | 2008 | \$72.07 |
| 9901031 | 2009 | \$72.07 |
| 9901031 | 2010 | \$72.07 |
| 9901031 | 2011 | \$94.94 |
| 9901031 | 2012 | \$94.94 |
| 9901031 | 2013 | \$94.94 |
| 9901031 | 2014 | \$94.94 |
| 9901031 | 2015 | \$72.38 |
| 9901031 | 2016 | \$78.40 |
| 9901031 | 2017 | \$78.40 |
| 9901031 | 2018 | \$78.40 |
| 9901031 | 2019 | \$79.10 |
| 9901031 | 2020 | \$79.10 |
| 9901031 | 2021 | \$79.10 |
| 9901031 | 2022 | \$90.77 |
| | Total | \$1,387.42 |