Buncombe County Tax Department Monthly Release Report For approval by the County Commissioners'

The Tax Director is requesting the Buncombe County Commissioners approve the following list of tax bills, which have been adjusted from their original creation. The tax bills on the attached Release Report have had adjustments as a result of appeals and/or requests from citizens in accordance with the North Carolina General Statutes.

In July of each year, the County Commissioners charge the Tax Director with the collection of Ad Valorem taxes. When the tax bills are created and mailed, citizens have the right to make appeals and request to have their tax bills reviewed for various reasons.

The following report is broken up in the two sections.

- The first section is the <u>regular tax bills</u>, which include Real Estate, Business Property, Personal Property, and some annually listed Motor Vehicles bills. Adjustments to these tax bills may have been made for the following reasons:
 - Value of the property may have been assessed too high.
 - A tax bill may have been billed as both real property and personal property.
 - o A citizen did not own the property as of January 1st.
 - o A citizen applied and received an Exemption or Exclusion.
 - o Personal property may have been billed in wrong taxing district.
- The second part of the report is strictly <u>Motor Vehicle</u> tax bills that have been registered with the North Carolina Department of Motor Vehicles and billed by the County on monthly bases. Adjustments to these tax bills may have been made for following reasons:
 - o Citizen sells a vehicle and is applying for a refund for the unused portion of time.
 - O Citizen sold a vehicle and is requesting prorate tax bill for the time they own the vehicle.
 - o Citizen is in military and requesting a military exemption.
 - o A vehicle may have a salvage value or have high mileage.
 - A vehicle may have been taxed in the wrong taxing district.

The report lists each tax bill adjusted, the specific reason and is listed in order by the tax billing year. All requested adjustments in this report meet the approved reason for an adjustment or refund as allowed by the North Carolina General Statutes.

The following monthly Release Report with tax adjustments or refunds is being requested for approval.

Gary C. Roberts, Tax Director