



CITY OF HENDERSONVILLE AGENDA ITEM SUMMARY

SUBMITTER: Angela Beeker, City Attorney **MEETING DATE:** June 28, 2023
AGENDA SECTION: CONSENT **DEPARTMENT:** Legal Department
TITLE OF ITEM: Compromise, Adjustment and Settlement of Discovery Bills – *Angela S. Beeker, City Attorney*

SUGGESTED MOTION(S):

I move City Council adopt a Resolution to Approve the Adjustment of Discovered Taxes and Penalties on parcel 10010707 as presented.

SUMMARY:

The City of Hendersonville, on behalf of Warren Shepherd and the heirs of Arthur B. Shepherd, have petitioned the City Council for the “compromise, settlement and adjustment” of discovered taxes pursuant to N.C. Gen. Stat. §105-312(k and l). The City acquired the title to the subject property in a series of transactions in 2001. A partial (1/4) interest of the heirs of Arthur Shepherd was omitted from those transactions; however the City has occupied 100% of the subject property for the public benefit, to the exclusion of the heirs of Arthur Shepherd since 2001. The 100% occupancy by the City resulted in the incorrect listing of the property, and a series of discovery bills (tax and penalty) has been generated by your Assessor for the years 2018-2023. This matter is before you on the request that these bills be compromised, settled and adjusted to a \$-0- balance, based on the unawareness of the Shepherd heirs of their continued interest in the property, and the 100% occupancy of the City of the subject property for the benefit of the public, to the exclusion of the Shepherd heirs, since 2001. This interest is now being acquired by the City and will be fully tax exempt moving forward.

City Council is requested to adopt the attached Resolution for the purposes stated.

ATTACHMENTS:

1. Resolution
2. Discovery Bills