Buncombe County Board of Equalization and Review
February 24, 2025

Business Personal Property Appeal Hearing

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Board of Equalization and Review
February 24, 2025

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BUNCOMBE COUNTY
NORTH CAROLINA
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EXHIBIT A

§ 105-312. Discovered property; appraisal; penalty.

(a) Repealed by Session Laws 1991, c. 34, s. 4.

(b) Duty to Discover and Assess Unlisted Property. - It shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed as provided in this Subchapter. The assessor shall file reports of such discoveries with the board of commissioners in such manner as the board may require.

(c) Carrying Forward Real Property. - At the close of the regular listing period each year, the assessor shall compare the tax lists submitted during the listing period just ended with the lists for the preceding year, and he shall carry forward to the lists of the current year all real property that was listed in the preceding year but that was not listed for the current year. When carried forward, the real property shall be listed in the name of the taxpayer who listed it in the preceding year unless, under the provisions of G.S. 105-302, it must be listed in the name of another taxpayer. Real property carried forward in this manner shall be deemed to be discovered property, and the procedures prescribed in subsection (d), below, shall be followed unless the property discovered is listed in the name of the taxpayer who listed it for the preceding year and the property is not subject to appraisal under either G.S. 105-286 or G.S. 105-287 in which case no notice of the listing and valuation need be sent to the taxpayer.

(d) Procedure for Listing, Appraising, and Assessing Discovered Property. - Subject to the provisions of subsection (c), above, and the presumptions established by subsection (f), below, discovered property shall be listed by the assessor in the name of the person required by G.S. 105-302 or G.S. 105-306. The discovery shall be deemed to be made on the date that the abstract is made or corrected pursuant to subsection (e) of this section. The assessor shall also make a tentative appraisal of the discovered property in accordance with the best information available to him.

When a discovery is made, the assessor shall mail a notice to the person in whose name the discovered property has been listed. The notice shall contain the following information:

(1) The name and address of the person in whose name the property is listed;
(2) A brief description of the property;
(3) A tentative appraisal of the property;
(4) A statement to the effect that the listing and appraisal will become final unless written exception thereto is filed with the assessor within 30 days from date of the notice.

Upon receipt of a timely exception to the notice of discovery, the assessor shall arrange a conference with the taxpayer to afford him the opportunity to present any evidence or argument he may have regarding the discovery. Within 15 days after the conference, the assessor shall give written notice to the taxpayer of his final decision. Written notice shall not be required, however, if the taxpayer signs an agreement accepting the listing and appraisal. In cases in which agreement is not reached, the taxpayer shall have 15 days from the date of the notice to request review of the decision of the assessor by the board of equalization and review or, if that board is not in session, by the board of commissioners. Unless the request for review by the county board is given at the conference, it shall be made in writing to the assessor. Upon receipt of a timely request for review, the provisions of G.S. 105-322 or G.S. 105-325, as appropriate, shall be followed.

(e) Record of Discovered Property. - When property is discovered, the taxpayer's original abstract (if one was submitted) may be corrected or a new abstract may be prepared to reflect the discovery. If a new abstract is prepared, it may be filed with the abstracts that were submitted during the regular listing period, or it may be filed separately with abstracts designated "Late Listings." Regardless of how filed, the listing shall have the same force and effect as if it had been submitted during the regular listing period.

(f) Presumptions. - When property is discovered and listed to a taxpayer in any year, it shall be presumed that it should have been listed by the same taxpayer for the preceding

five years unless the taxpayer shall produce satisfactory evidence that the property was not in existence, that it was actually listed for taxation, or that it was not his duty to list the property during those years or some of them under the provisions of G.S. 105-302 and G.S. 105-306. If it is shown that the property should have been listed by some other taxpayer during some or all of the preceding years, the property shall be listed in the name of the appropriate taxpayer for the proper years, but the discovery shall still be deemed to have been made as of the date that the assessor first listed it.

(g) Taxation of Discovered Property. - When property is discovered, it shall be taxed for the year in which discovered and for any of the preceding five years during which it escaped taxation in accordance with the assessed value it should have been assigned in each of the years for which it is to be taxed and the rate of tax imposed in each such year. The penalties prescribed by subsection (h) of this section shall be computed and imposed regardless of the name in which the discovered property is listed. If the discovery is based upon an understatement of value, quantity, or other measurement rather than an omission from the tax list, the tax shall be computed on the additional valuation fixed upon the property, and the penalties prescribed by subsection (h) of this section shall be computed on the basis of the additional tax.

(h) Computation of Penalties. - Having computed each year's taxes separately as provided in subsection (g), above, there shall be added a penalty of ten percent (10%) of the amount of the tax for the earliest year in which the property was not listed, plus an additional ten percent (10%) of the same amount for each subsequent listing period that elapsed before the property was discovered. This penalty shall be computed separately for each year in which a failure to list occurred; and the year, the amount of the tax for that year, and the total of penalties for failure to list in that year shall be shown separately on the tax records; but the taxes and penalties for all years in which there was a failure to list shall be then totalled on a single tax receipt.

(h1) Repealed by Session Laws 1991, c. 624, s. 8.

(i) Collection. - For purposes of tax collection and foreclosure, the total figure obtained and recorded as provided in subsection (h) of this section shall be deemed to be a tax for the fiscal year beginning on July 1 of the calendar year in which the property was discovered. The schedule of discounts for prepayment and interest for late payment applicable to taxes for the fiscal year referred to in the preceding sentence shall apply when the total figure on the single tax receipt is paid. Notwithstanding the time limitations contained in G.S. 105-381, any property owner who is required to pay taxes on discovered property as herein provided shall be entitled to a refund of any taxes erroneously paid on the same property to other taxing jurisdictions in North Carolina. Claim for refund shall be filed in the county where such tax was erroneously paid as provided by G.S. 105-381.

(j) Tax Receipts Charged to Collector. - Tax receipts prepared as required by subsections (h) and (i) of this section for the taxes and penalties imposed upon discovered property shall be delivered to the tax collector, and he shall be charged with their collection. Such receipts shall have the same force and effect as if they had been delivered to the collector at the time of the delivery of the regular tax receipts for the current year, and the taxes charged in the receipts shall be a lien upon the property in accordance with the provisions of G.S. 105-355.

(k) Power to Compromise. - After a tax receipt computed and prepared as required by subsections (g) and (h) of this section has been delivered and charged to the tax collector as prescribed in subsection (j), above, the board of county commissioners, upon the petition of the taxpayer, may compromise, settle, or adjust the county's claim for taxes arising therefrom. The board of commissioners may, by resolution, delegate the authority granted by this subsection to the board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act.

(l) Municipal Corporations. - The provisions of this section shall apply to all cities, towns, and other municipal corporations having the power to tax property. Such governmental units shall designate an appropriate municipal officer to exercise the powers and duties assigned by this section to the assessor, and the powers and duties assigned to the board of county commissioners shall be exercised by the governing body of the unit. When the assessor discovers property having a taxable situs in a municipal corporation, he shall send a copy of the notice of discovery required by subsection (d) to the governing body of the municipality together with such other information as may be necessary to enable the municipality to proceed. The governing board of a municipality may, by resolution, delegate the power to compromise, settle, or adjust tax claims granted by this subsection and by subsection (k) of this section to the county board of equalization and review, including any board created by resolution pursuant to G.S. 105-322(a) and any special board established by local act. (1939, c. 310, s. 1109; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 787; 1977, c. 864; 1981, c. 623, ss. 1, 2; 1987, c. 45, s. 1; c. 743, ss. 1, 2; 1989, c. 522; 1991, c. 34, s. 4; c. 624, s. 8; 1991 (Reg. Sess., 1992), c. 961, s. 12; 1999-297, s. 2.)


BUNCOMBE COUNTY
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EXHIBIT B

§ 105-296. Powers and duties of assessor.

(a) The county assessor shall have general charge of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. He shall perform the duties imposed upon him by law, and he shall have and exercise all powers reasonably necessary in the performance of his duties not inconsistent with the Constitution or the laws of this State.

(b) Within budgeted appropriations, he shall employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law. The assessor may allocate responsibility among such employees by territory, by subject matter, or on any other reasonable basis. Each person employed by the assessor as a real property appraiser or personal property appraiser shall during the first year of employment and at least every other year thereafter attend a course of instruction in his area of work. At the end of the first year of their employment, such persons shall also achieve a passing score on a comprehensive examination in property tax administration conducted by the Department of Revenue.

(c) At least 10 days before the date as of which property is to be listed, the assessor shall advertise in a newspaper having general circulation in the county and post in at least five public places in each township in the county a notice containing all of the items listed in this subsection. If the listing period is extended in any county by the board of county commissioners, the assessor shall advertise in the newspaper in which the original notice was published and post in the same places a notice of the extension and of the times during which and the place or places at which lists will be accepted during the extended period. The items that must be included in the notice are:

(1) The date as of which property is to be listed.
(2) The date on which listing will begin.
(3) The date on which listing will end.
(4) The times between the date mentioned in subdivision (c)(2), above, and the date mentioned in subdivision (c)(3), above, during which lists will be accepted.
(5) The place or places at which lists will be accepted at the times established under subdivision (c)(4), above.
(6) A statement that all persons who, on the date as of which property is to be listed, own property subject to taxation must list such property within the period set forth in the notice and that any person who fails to do so will be subject to the penalties prescribed by law.
(7) If the county has provided for electronic listing of personal property under G.S. 105-310.1, a statement that the county allows electronic listing of personal property and the timetable and procedures for electronic listing.

(d) through (f) Repealed by Session Laws 1987, c. 43, s. 2.

(g) He shall have power to subpoena any person for examination under oath and to subpoena documents whenever he has reasonable grounds for the belief that such person has knowledge or that such documents contain information that is pertinent to the discovery or valuation of any property subject to taxation in the county or that is necessary for compliance with the requirements as to what the tax list shall contain. The subpoena shall be signed by the chairman of the board of equalization and review if that board is in session; otherwise, it shall be signed by the chairman of the board of county commissioners. It shall be served by an officer qualified to serve subpoenas. Any person who shall wilfully fail or refuse to appear, produce subpoenaed documents, or testify concerning the subject of the inquiry shall be guilty of a Class 1 misdemeanor.

(h) Only after the abstract has been carefully reviewed can the assessor require any person operating a business enterprise in the county to submit a detailed inventory, statement

of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Inventories, statements of assets and liabilities, or other information secured by the assessor under the terms of this subsection, but not expressly required by this Subchapter to be shown on the abstract itself, shall not be open to public inspection but shall be made available, upon request, to representatives of the Department of Revenue or of the Division of Employment Security (DES) of the Department of Commerce. Any assessor or other official or employee disclosing information so obtained, except as may be necessary in listing or appraising property in the performance of official duties, or in the administrative or judicial proceedings relating to listing, appraising, or other official duties, shall be guilty of a Class 3 misdemeanor and punishable only by a fine not exceeding fifty dollars ($50.00).

(i) Prior to the first meeting of the board of equalization and review, the assessor may, for good cause, change the appraisal of any property subject to assessment for the current year. Written notice of a change in assessment shall be given to the taxpayer at his last known address prior to the first meeting of the board of equalization and review.

(j) The assessor must annually review at least one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor must review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The period of the review process is based on the average of the preceding three years' data. The assessor may request assistance from the Farm Service Agency, the Cooperative Extension Service, the North Carolina Forest Service of the Department of Agriculture and Consumer Services, or other similar organizations.

The assessor may require the owner of classified property to submit any information, including sound management plans for forestland, needed by the assessor to verify that the property continues to qualify for present-use value taxation. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines the owner failed to make the information requested available in the time required without good cause, the property loses its present-use value classification and the property's deferred taxes become due and payable as provided in G.S. 105-277.4(c). If the property loses its present-use value classification for failure to provide the requested information, the assessor must reinstate the property's present-use value classification when the owner submits the requested information within 60 days after the disqualification unless the information discloses that the property no longer qualifies for present-use value classification. When a property's present-use value classification is reinstated, it is reinstated retroactive to the date the classification was revoked and any deferred taxes that were paid as a result of the revocation must be refunded to the property owner. The owner may appeal the final decision of the assessor to the county board of equalization and review as provided in G.S. 105-277.4(b1).

In determining whether property is operating under a sound management program, the assessor must consider any weather conditions or other acts of nature that prevent the growing or harvesting of crops or the realization of income from cattle, swine, or poultry operations. The assessor must also allow the property owner to submit additional information before making this determination.

(k) He shall furnish information to the Department of Revenue as required by the Department to conduct studies in accordance with G.S. 105-289(h).

(l) The assessor shall annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that these parcels qualify for the exemption or exclusion. By this method, the assessor shall review the eligibility of all parcels exempted or excluded from taxation in an eight-year period. The assessor may require the owner of exempt or excluded property to make available for inspection any information reasonably needed by the assessor to verify that the property continues to qualify for the exemption or

exclusion. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines that the owner failed to make the information requested available in the time required without good cause, then the property loses its exemption or exclusion. If the property loses its exemption or exclusion for failure to provide the requested information, the assessor must reinstate the property's exemption or exclusion when the owner makes the requested information available within 60 days after the disqualification unless the information discloses that the property is no longer eligible for the exemption or exclusion.

(m) The assessor shall annually review the transportation corridor official maps and amendments to them filed with the register of deeds pursuant to Article 2E of Chapter 136 of the General Statutes. The assessor must indicate on all tax maps maintained by the county or city that portion of the properties embraced within a transportation corridor and must note any variance granted for the property for such period as the designation remains in effect. The assessor must tax the property within a transportation corridor as required under G.S. 105-277.9 and G.S. 105-277.9A. (1939, c. 310, ss. 403, 404; 1953, c. 970, s. 3; 1955, c. 1012, s. 1; 1957, c. 202; 1959, c. 740, s. 3; 1963, c. 302; 1971, c. 806, s. 1; 1973, c. 560; 1983, c. 813, s. 3; 1985, c. 518, s. 2; 1987, c. 43, s. 2; c. 45, ss. 1, 2; c. 830, s. 84(b); 1987 (Reg. Sess., 1988), c. 1044, s. 13; 1991, c. 34, s. 2; c. 77, s. 1; 1993, c. 539, ss. 715, 716; 1994, Ex. Sess., c. 24, s. 14(c); 2001-139, ss. 3-5; 2002-184, s. 6; 2005-313, s. 7; 2005-386, s. 1.4; 2011-145, s. 13.25(pp); 2011-238, s. 2; 2011-401, s. 5.1; 2013-155, s. 8; 2014-3, s. 14.19.)


BUNCOMBE COUNTY
NORTH CAROLINA
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EXHIBIT C

LocaliQ
Georgia/North Carolina
South Carolina
GANNETT

PO Box 631697 Cincinnati, OH 45263-1697

PROOF OF PUBLICATION

Buncombe Assessment Division
155 Hilliard AVE
Asheville NC 28801-3616

STATE OF WISCONSIN, COUNTY OF BROWN

The Black Mountain News, a newspaper published, issued, and entered as second class mail in Black Mountain, Buncombe County, North Carolina; state that the notice or other legal advertisement, a true copy of which is attached hereto, was published in The Black Mountain News on the issues dated:

12/21/2023, 12/28/2023

The Black Mountain News complies with all requirements and qualifications of Section 1-597 of the General Statutes of North Carolina and is a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

Sworn to and subscribed before on 12/28/2023

Legal Clerk

Notary, State of WI, County of Brown

My commision expires

Publication Cost:	$313.84	
Order No:	9499540	# of Copies:
Customer No:	951138	0
PO #:	LGSC0032634	

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

VICKY FELTY
Notary Public
State of Wisconsin

NOTICE OF BUNCOMBE COUNTY PROPERTY TAX LISTING PERIOD

Property Tax Listing forms must be completed and returned by
5 p.m. on January 31, 2024 to avoid late listing penalty

Notice is hereby given, that all persons who own personal or business property subject to taxation in Buncombe County on January 1, 2024, must list such property no later than January 31, 2024. Any person who fails to do so will be subject to penalties prescribed by law. Per North Carolina General Statute 105-296(c), the regular listing period is January 1 through January 31. If the regular listing period begins or ends on a day other than a business day, the period for such filing shall be extended through the next business day.

The listing period for 2024 will begin Tuesday, January 2, 2024, and end Friday, January 31, 2024, at 5 p.m. Listing forms will be mailed in December 2023 to persons or businesses who have requested a listing form or filed a listing last year. Download a listing form at buncombecounty.org/propertyassessment or contact the Property Assessment office at (828) 250-4920.

Real Property

*All persons who own real estate must list any new additions, changes, or deletions that have been made since January 1, 2023. Please contact the Property Assessment office at (828) 250-4940.

*According to the North Carolina General Statutes, all property that is not defined or taxed as "real estate" or "real property" is considered to be "personal property."

Personal Property

*All persons who own personal property such as un-tagged motor vehicles, permanently tagged trailers, manufactured homes, boats and boat motors, airplanes, rental personal property or farm machinery used for income purposes, must file a listing form annually. Download a listing form at buncombecounty.org/personallistingform.

Business Personal Property

*Business personal property is taxable whether it is owned, leased, rented, loaned, or otherwise made available to the business.

*All businesses are required to file a business personal property listing form annually during the listing period stated above, which includes: machinery and equipment; furniture and fixtures; computers; improvements to leased property; manufactured homes; aircraft; international registration plan (IRP) plated vehicles, supplies, etc. used in connection with the business. Download a listing form at buncombecounty.org/businesslistingform. This also includes all furnishings within a dwelling that is used as a long- or short-term rental. Download a Rental Listing form at buncombecounty.org/rentallistingform.

Extensions

*Listing extensions may be granted on request and for good cause shown. The listing extension must be requested no later than January 31, 2024 at businessextensions.buncombecounty.org.

*Extensions cannot be granted beyond March 15, 2024. If you are a new business for 2024, and have not filed a previous listing form, please email businesslisting@buncombecounty.org to request an extension prior to January 31, 2024.

Tax Relief

*Property tax relief may be available for Veterans, anyone 65 and older, or anyone permanently disabled under NCGS 105-277.1. Call (828) 250-4915 to see if you qualify or download an application at buncombecounty.org/taxrelief.

Reminder: Listing forms will be accepted January 2-31, 2024. Property Assessment is located at 155 Hilliard Ave, Asheville, NC 28801, and is open Monday – Friday, 8 a.m.-5 p.m. except for holidays. Call (828) 250-4920 for more information. Instructions and forms are available at: buncombecounty.org/propertyassessment.

The County of Buncombe does not discriminate on the basis of race, color, religion, sex, age, national origin, handicap, or disability in admission or access to, or treatment or employment, in its services, programs, and activities, in compliance with applicable federal and state laws.

BUNCOMBE COUNTY PROPERTY ASSESSOR

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December 2023

December 21, 28 2023

Aeroflow Inc
dba
Aeroflow Healthcare

February 24, 2025
Penalty Appeal

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY
BOARD OF EQUALIZATION AND REVIEW

In the matter of the appeal of:

Aeroflow Inc dba Aeroflow Healthcare
Abstracts 796806 & 3084091
Appeal of Penalty

QUESTION PRESENTED

Is the late list penalty for business personal property owned by Aeroflow Inc dba Aeroflow Healthcare correctly assessed in accordance with NCGS §105-312(h)? (**Exhibit A**)

FACTS

The Assessor's Office is required by NCGS 105-296 (c) to advertise the listing period in a local newspaper of general circulation each year **(Exhibit B)**. This advertisement begins 10 days in advance of the listing period to inform citizens of their duty to list. The Listing deadline of January 31st is provided in the advertisement, as well as information regarding filing an extension request to extend the listing deadline to March 15th **(Exhibit C)**.

On March 29, 2024, the Assessor's Office received the 2024 Business Personal Property Listing Forms for Aeroflow Inc dba Aeroflow Healthcare, abstracts 796806 and 3084091 **(Exhibit 1)**. The signature date on each Listing Form was March 29, 2024. An extension request had been submitted in January for each abstract, therefore the listing deadline for Aeroflow Inc had been extended to March 15, 2024.

A Notice of Value letter for each abstract was mailed to Aeroflow Inc on April 26, 2024 **(Exhibit 2)**. The letters provided the 2024 taxable value, and a statement indicating that the listing forms were not filed on time and would therefore be assessed a late listing penalty. The letter also indicated that the taxpayer had the right to appeal the notice within 30 days.

On April 30, 2024, John McTeague, Accounting Manager with Aeroflow Health, submitted an appeal request for each abstract, asking that the penalties be waived. (**Exhibit 3**).

The 2024 Property Tax Bills were mailed in August. The bill total for abstract 796806 was $19,265.74, which included late list penalties of $1,751.43. The bill total for abstract 3084091 was $205.03, which included late list penalties of $18.64 (**Exhibit 4**).

On February 11, 2025, the Assessor's Office mailed a notice informing the appellant of the date, time, and location of a hearing before the Buncombe County Board of Equalization and Review (**Exhibit 5**).

STAFF RECOMMENDATION

The penalty is correctly assessed within the guidelines of NCGS §105-312(h).

Respectfully submitted this the 24th day of February 2025.

Kim Chisdock

Kim Chisdock
Business Personal Property Appraiser

BUNCOMBE COUNTY PROPERTY ASSESSOR
155 Hilliard Ave
Asheville, NC 28801
(828) 250-4930
businesslisting@buncombecounty.org

Return by JANUARY 31, 2024 to avoid a 10% penalty

BUSINESS LISTING FORM 2024

FT-101

ABSTRACT NUMBER	OWNER ID	LOCATION	DISTRICT CODES
0000796806		3165 SWEETEN CREEKRD	

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

Please provide name, address and location above

Business Begin Date: Business Year End:
Type of Business:
Sole Prop. ❑ Partnership: ❑ Corp: ■ LLP: ❑ LLC: ❑
Person to contact for additional information:
Phone: 888-345-1780 ext 3460 Fax:
Email: john.mctigue@aeroflowinc.com

OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

SCHEDULE A PERSONAL PROPERTY

ACQUIRED MACHINERY & EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 9,212.00		$ 9,212.00
2022				$ 0.00
2021	$ 23,707.00			$ 23,707.00
2020				$ 0.00
2019				$ 0.00
2018	$ 2,525.00			$ 2,525.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior				$ 0.00
Total	$ 26,232.00	$ 9,212.00	$ 0.00	$ 35,444.00

ACQUIRED FURNITURE & FIXTURES

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 1,129.86		$ 1,129.86
2022				$ 0.00
2021				$ 0.00
2020	$ 9,445.00			$ 9,445.00
2019	$ 4,528.00			$ 4,528.00
2018	$ 200,663.00			$ 200,663.00
2017	$ 64,432.00			$ 64,432.00
Prior	$ 27,854.00			$ 27,854.00
Total	$ 306,922.00	$ 1,129.86	$ 0.00	$ 308,051.86

ACQUIRED COMPUTER EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 461,769.35		$ 461,769.35
2022	$ 276,028.00			$ 276,028.00
2021	$ 288,218.00			$ 288,218.00
2020	$ 103,980.00			$ 103,980.00
Prior	$ 1,912,496.00			$ 1,912,496.00
Total	$ 2,580,722.00	$ 461,769.35	$ 0.00	$ 3,042,491.35

ACQUIRED EXPENSED ITEMS

CAPITALIZATION THRESHOLD: $

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 132,146.08		$ 132,146.08
2022	$ 107,670.00			$ 107,670.00
2021	$ 92,469.00			$ 92,469.00
2020	$ 39,046.00			$ 39,046.00
2019	$ 57,267.00			$ 57,267.00
2018	$ 60,811.00		$ 60,811.00	$ 0.00
2017				$ 0.00
Prior				$ 0.00
Total	$ 357,263.00	$ 132,146.08	$ 60,811.00	$ 428,598.08

ACQUIRED IMPROVEMENTS TO LEASED PROPERTY

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 130,673.44		$ 130,673.44
2022	$ 27,487.00			$ 27,487.00
2021	$ 41,293.00			$ 41,293.00
2020	$ 297,998.00			$ 297,998.00
2019	$ 96,184.00			$ 96,184.00
2018	$ 351,831.00			$ 351,831.00
2017	$ 11,893.00			$ 11,893.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
2012				$ 0.00
2011				$ 0.00
2010				$ 0.00
Prior	$ 35,159.00			$ 35,159.00
Total	$ 861,845.00	$ 130,673.44	$ 0.00	$ 992,518.44

ACQUIRED OTHER

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020	$ 7,925.00			$ 7,925.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior	$ 3,987.00			$ 3,987.00
Total	$ 11,912.00	$ 0.00	$ 0.00	$ 11,912.00

CONSTRUCTION IN PROGRESS (PLEASE ATTACH A DETAILED LIST)

Report 100% of cost of all personal property carried in a CIP account as of January 1, 2024 $_____ Prior Year $_____

SUPPLIES ON HAND JANUARY 1, 2024

Beauty and barber, restaurant, hotel & motel items, medical, dental & professional, office, maintenance & janitorial, equipment spare parts & tools and fuel of all kinds, etc.

Prior Year Supplies:$ $ 4,500.00 Total 2024:$ $ 4,500.00

SCHEDULE B OTHER EQUIPMENT OWNED – SEE INSTRUCTIONS

Property Type	Description: (make/model/serial #, size, cost, registration #, location, year acquired)	Department Use Only

SCHEDULE C

LIST BELOW ALL UNLICENSED/UNTAGGED VEHICLES, PERMANENT TAGGED VEHICLES AND ALL VEHICLES WITH INTERNATIONAL REGISTRATION PLAN (IRP) LICENSE PLATES.

YEAR	MAKE	BODY	COMPLETE VEHICLE IDENTIFICATION NUMBER	SPECIAL EQUIPMENT	ACQUIRED		MULTI YEAR PLATE		DEPARTMENT USE ONLY
					COST	YEAR	NUMBER	EXPIRE DATE	

SCHEDULE D

ITEMIZE ALL ACQUISITIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

ACQUISITIONS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	100% ORIGINAL/INSTALLED COST

SCHEDULE D

ITEMIZE ALL DELETIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

IF SOLD, GIVE NAME, ADDRESS AND PHONE # OF NEW OWNER BELOW. GIVE REASON FOR DISPOSAL BELOW.

DISPOSALS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

PERSONAL PROPERTY

❑ JUNKED ❑ SOLD ❑ ABANDONED

❑ TRANSFERRED TO PERSONAL USE ❑ STORED

SCHEDULE E

ITEMIZE ALL TRANSFERS OR PAID OUT LEASES SINCE JANUARY 1, 2023

REPORT AT HISTORICAL COST, YEAR ACQUIRED & ADD TO SCHEDULE A.

TRANSFERS – PAID OUT LEASES (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

SCHEDULE F

ALL ITEMIZED CHANGES TO REAL PROPERTY WHERE BUSINESS IS LOCATED SINCE JANUARY 1, 2023

ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

IF BUSINESS IS CLOSED OR SOLD, COMPLETE THIS SECTION

DATE CLOSED:_____ **(OR) DATE SOLD:**_____

NEW OWNER NAME: _____

ADDRESS: _____ **PHONE#:**_____

NEW BUSINESS OWNER – If you purchased an existing business and its assets on or before January 1, 2024 please contact the Property Assessor's Office for further instructions.

AFFIRMATION OF TAXPAYER

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON – Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ❑ Taxpayer ❑ Guardian ❑ Authorized Agent ❑ Other- having knowledge of and charged with care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

❑ Principal Officer of the Taxpayer Title_____

■ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title Accounting Manager

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

John McTigue Digitally signed by John McTigue Date: 2024.03.29 08:35:51 -04'00'

Signature **Date** **Authorized Agent Address**

888-345-1780 john.mctigue@aeroflowinc.com

Telephone Number **Fax Number** **Email Address**

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

BUNCOMBE COUNTY PROPERTY ASSESSOR
155 Hilliard Ave
Asheville, NC 28801
(828) 250-4930
businesslisting@buncombecounty.org

Return by JANUARY 31, 2024 to avoid a 10% penalty

BUSINESS LISTING FORM 2024

FT-101

ABSTRACT NUMBER	OWNER ID	LOCATION	DISTRICT CODES
0003084091		97 Underwood Road, Fletcher, NC 28732	

Aeroflow Inc
3165 Sweeten Creek Road
Asheville, NC 28803-2115

Please provide name, address and location above

Business Begin Date: Business Year End: 12/31/2023
Type of Business: Remote sales of DME
Sole Prop. ❑ Partnership: ❑ Corp: ■ LLP: ❑ LLC: ❑
Person to contact for additional information: John McTigue
Phone: 888-345-1780 ext 3460 Fax:
Email: john.mctigue@aeroflowinc.com

OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

SCHEDULE A PERSONAL PROPERTY

ACQUIRED MACHINERY & EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022	$ 12,575.00		$ 1,628.00	$ 10,947.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior				$ 0.00
Total	$ 12,575.00	$ 0.00	$ 1,628.00	$ 10,947.00

ACQUIRED FURNITURE & FIXTURES

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022	$ 1,857.00			$ 1,857.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
Prior				$ 0.00
Total	$ 1,857.00	$ 0.00	$ 0.00	$ 1,857.00

ACQUIRED COMPUTER EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022	$ 195.00			$ 195.00
2021				$ 0.00
2020				$ 0.00
Prior				$ 0.00
Total	$ 195.00	$ 0.00	$ 0.00	$ 195.00

ACQUIRED EXPENSED ITEMS

CAPITALIZATION THRESHOLD: $

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022	$ 652.00			$ 652.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
Prior				$ 0.00
Total	$ 652.00	$ 0.00	$ 0.00	$ 652.00

ACQUIRED IMPROVEMENTS TO LEASED PROPERTY

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 1,043.92		$ 1,043.92
2022	$ 9,422.00			$ 9,422.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
2012				$ 0.00
2011				$ 0.00
2010				$ 0.00
Prior				$ 0.00
Total	$ 9,422.00	$ 1,043.92	$ 0.00	$ 10,465.92

ACQUIRED OTHER

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior				$ 0.00
Total	$ 0.00	$ 0.00	$ 0.00	$ 0.00

CONSTRUCTION IN PROGRESS (PLEASE ATTACH A DETAILED LIST)

Report 100% of cost of all personal property carried in a CIP account as of January 1, 2024 $_____ Prior Year $_____

SUPPLIES ON HAND JANUARY 1, 2024

Beauty and barber, restaurant, hotel & motel items, medical, dental & professional, office, maintenance & janitorial, equipment spare parts & tools and fuel of all kinds, etc.

Prior Year Supplies:$ $ 200.00 Total 2024:$ $ 200.00

SCHEDULE B OTHER EQUIPMENT OWNED – SEE INSTRUCTIONS

Property Type	Description: (make/model/serial #, size, cost, registration #, location, year acquired)	Department Use Only

SCHEDULE C

LIST BELOW ALL UNLICENSED/UNTAGGED VEHICLES, PERMANENT TAGGED VEHICLES AND ALL VEHICLES WITH INTERNATIONAL REGISTRATION PLAN (IRP) LICENSE PLATES.

YEAR	MAKE	BODY	COMPLETE VEHICLE IDENTIFICATION NUMBER	SPECIAL EQUIPMENT	ACQUIRED		MULTI YEAR PLATE		DEPARTMENT USE ONLY
					COST	YEAR	NUMBER	EXPIRE DATE	

SCHEDULE D

ITEMIZE ALL ACQUISITIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

ACQUISITIONS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	100% ORIGINAL/INSTALLED COST

SCHEDULE D

ITEMIZE ALL DELETIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

IF SOLD, GIVE NAME, ADDRESS AND PHONE # OF NEW OWNER BELOW. GIVE REASON FOR DISPOSAL BELOW.

DISPOSALS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

PERSONAL PROPERTY

❑ JUNKED ❑ SOLD ❑ ABANDONED

❑ TRANSFERRED TO PERSONAL USE ❑ STORED

SCHEDULE E

ITEMIZE ALL TRANSFERS OR PAID OUT LEASES SINCE JANUARY 1, 2023

REPORT AT HISTORICAL COST, YEAR ACQUIRED & ADD TO SCHEDULE A.

TRANSFERS – PAID OUT LEASES (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

SCHEDULE F

ALL ITEMIZED CHANGES TO REAL PROPERTY WHERE BUSINESS IS LOCATED SINCE JANUARY 1, 2023

ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

IF BUSINESS IS CLOSED OR SOLD, COMPLETE THIS SECTION

DATE CLOSED:_____ **(OR) DATE SOLD:**_____

NEW OWNER NAME: _____

ADDRESS: _____ **PHONE#:**_____

NEW BUSINESS OWNER – If you purchased an existing business and its assets on or before January 1, 2024 please contact the Property Assessor's Office for further instructions.

AFFIRMATION OF TAXPAYER

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON – Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ❑ Taxpayer ❑ Guardian ❑ Authorized Agent ❑ Other- having knowledge of and charged with care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

❑ Principal Officer of the Taxpayer Title_____

■ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title Accounting Manager

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

John McTigue Digitally signed by John McTigue Date: 2024.03.29 08:38:34 -04'00'

Signature **Date**

Authorized Agent Address

888-345-1780 ext 3460

Telephone Number **Fax Number**

john.mctigue@aeroflowinc.com

Email Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

Kimberly K. Chisdock

From: businesslisting
Sent: Monday, April 1, 2024 8:15 AM
To: Kimberly K. Chisdock
Subject: FW: Aeroflow Inc - 2024 listing form
Attachments: Business-Listing-Form - buncombe - HQ - signed.pdf; Business-Listing-Form - buncombe - Underwood - signed.pdf; Buncombe County - Fixed Asset Detail.xlsx

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Follow up

From: John McTigue <john.mctigue@aeroflowinc.com>
Sent: Friday, March 29, 2024 9:12 AM
To: businesslisting <businesslisting@buncombecounty.org>
Subject: Aeroflow Inc - 2024 listing form

Hi all,

See attached for our listing forms for our HQ/HFC locations and our Underwood location along with our fixed asset detail.

Apologies for missing the deadline of 3/15. We got our due dates mixed up, where we thought the extension was granted through 3/31/24, but now see it says the 15th of March. Can we request to waive the late penalties? As we've always filed our listing on time in the past.

Thank you for your consideration, and please let me know if you have any questions.

Thanks!

John McTigue
Manager, Corporate Finance

888.345.1780 ext. 3460
aeroflowhealth.com

BUNCOMBE COUNTY
PROPERTY ASSESSMENT
R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

April 26, 2024

RE: 2024 NOTICE OF VALUE & LATE LISTING PENALTY
********THIS IS NOT A BILL********
Abstract#: 0000796806

Dear Business Owner:
This is a courtesy notice of your business personal property value, based on the assets you reported on the 2024 business listing form submitted earlier this year. The 2024 Assessed Value for your business personal property is $1,889,557. Our records indicate your listing was not timely filed and therefore will receive a 10% penalty applied to the upcoming property tax notice.

Please note this is not a bill. No action is required on your part unless you choose to appeal the value. Business owners who disagree with their assessment or the penalty should submit an appeal within thirty days of the notice date. Once the appeal period expires the value will become final.

For your convenience a fillable appeal form is available online at buncombecounty.org/businesslisting and may be submitted via email at businesslisting@buncombecounty.org or by mail to Buncombe County Property Assessor, Attn: Business Listing, 155 Hilliard Ave, Asheville, NC 28801.

This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930

Sincerely,

Sherri Blackwell
Sherri Blackwell
Personal Property Manager

BUNCOMBE COUNTY
PROPERTY ASSESSMENT
R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

April 26, 2024

RE: 2024 NOTICE OF VALUE & LATE LISTING PENALTY
********THIS IS NOT A BILL********
Abstract#: 0003084091

Dear Business Owner:
This is a courtesy notice of your business personal property value, based on the assets you reported on the 2024 business listing form submitted earlier this year. The 2024 Assessed Value for your business personal property is $20,109. Our records indicate your listing was not timely filed and therefore will receive a 10% penalty applied to the upcoming property tax notice.

Please note this is not a bill. No action is required on your part unless you choose to appeal the value. Business owners who disagree with their assessment or the penalty should submit an appeal within thirty days of the notice date. Once the appeal period expires the value will become final.

For your convenience a fillable appeal form is available online at buncombecounty.org/businesslisting and may be submitted via email at businesslisting@buncombecounty.org or by mail to Buncombe County Property Assessor, Attn: Business Listing, 155 Hilliard Ave, Asheville, NC 28801.

This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930

Sincerely,

Sherri Blackwell
Sherri Blackwell
Personal Property Manager

FT-105

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

****Appeal must be submitted within 30 days of your first Notice of Value****

FT-105 - Personal Property Appeal

ABSTRACT NUMBER	OWNER NAME	LOCATION
0000796806	Aeroflow Inc	3165 Sweeten Creek Rd, Asheville, NC 28803

Please provide the reason for your appeal and attach any supporting documentation.

Aeroflow Inc would like to ask to waive our late filing penalty. We recently switched to a new accounting system which includes our fixed asset module. We also incorrectly thought the extension was through 3/31/2024 instead of 3/15/2024. We have filed timely in the past. Please allow this one time exception.

John McTigue — Digitally signed by John McTigue Date: 2024.04.30 19:06:37 -04'00'

Signature

4/30/2024

Date

Accounting Manager

Title

Form may be submitted via email to businesslisting@buncombecounty.org

FT-105

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

****Appeal must be submitted within 30 days of your first Notice of Value****

FT-105 - Personal Property Appeal

ABSTRACT NUMBER	OWNER NAME	LOCATION
0003084091	Aeroflow Inc	97 Underwood Rd, Fletcher, NC 28732

Please provide the reason for your appeal and attach any supporting documentation.

Aeroflow Inc would like to ask to waive our late filing penalty. We recently switched to a new accounting system which includes our fixed asset module. We also incorrectly thought the extension was through 3/31/2024 instead of 3/15/2024. We have filed timely in the past. Please allow this one time exception.

John McTigue — Digitally signed by John McTigue Date: 2024.04.30 19:07:24 -04'00'

Signature

4/30/2024

Date

Accounting Manager

Title

Form may be submitted via email to businesslisting@buncombecounty.org

Buncombe County Tax Department
2024 Property Tax Bill

00007968062024202400000 0

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

BILL NUMBER	BILL DATE
0000796806-2024-2024-0000-00	7/27/2024

LOCATION	PARCEL NUMBER	DESCRIPTION	ACRES
3165 SWEETEN CREEKRD BUNCOMBE COUNTY		BUSINESS PERSONAL PROPERTY	0.00

REAL VALUE	PERSONAL VALUE	EXCLUSION	EXEMPTION	DEFERMENT	TAXABLE VALUE
$0	$1,889,557	$0	0	$0	$1,889,557

IMPORTANT INFORMATION

If your taxes are escrowed as part of your mortgage your tax bill information will be made available to your mortgage provider. This copy is for your records.

CONTACT INFORMATION

Office Hours: 8 a.m. – 5 p.m., Monday-Friday
Collections: (828) 250-4910
Personal Property: (828) 250-4920
Business Personal Property: (828) 250-4930
Real Estate: (828) 250-4940
Land Records: (828) 250-4970
Exemptions & Exclusions: (828) 250-4915

TAX DISTRICTS	TAX RATE	AMOUNT
BUNCOMBE COUNTY TAX	0.5176	9,780.35
BUNCOMBE COUNTY LATE LIST PENALTY	10%	978.03
ASHEVILLE TAX	0.4093	7,733.96
ASHEVILLE LATE LIST PENALTY	10%	773.40

ONLINE PAYMENT OPTIONS

Paying your tax bill with credit or debit just got easier.
Visit buncombecounty.org/paytaxes to begin.

Pay by phone: Call 1-828-656-5636.
Have your bill number and card information handy.

(A convenience fee will be charged for credit/debit transactions)

ORIGINAL DUE

AMOUNT DUE 19,265.74

Return this portion with your payment. Please write the bill number on your check or correspondence.

PARCEL NUMBER	
BILL NUMBER	0000796806-2024-2024-0000-00

AMOUNT GOOD THROUGH DATE
1/6/2025

$19,265.74

☐ Check for Address Changes on Back

MAKE CHECK PAYABLE AND REMIT TO:

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

BUNCOMBE COUNTY TAX COLLECTOR
PO Box 3140
ASHEVILLE, NC 28802-3140

0001926574320242024000000007968069

Buncombe County Tax Department
2024 Property Tax Bill

00030840912024202400000O

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

BILL NUMBER	BILL DATE
0003084091-2024-2024-0000-00	7/27/2024

LOCATION	PARCEL NUMBER	DESCRIPTION	ACRES
97 UNDERWOOD RD ASHEVILLE NC		BUSINESS PERSONAL PROPERTY	0.00

REAL VALUE	PERSONAL VALUE	EXCLUSION	EXEMPTION	DEFERMENT	TAXABLE VALUE
$0	$20,109	$0	0	$0	$20,109

IMPORTANT INFORMATION

If your taxes are escrowed as part of your mortgage your tax bill information will be made available to your mortgage provider. This copy is for your records.

CONTACT INFORMATION

Office Hours: 8 a.m. – 5 p.m., Monday-Friday
Collections: (828) 250-4910
Personal Property: (828) 250-4920
Business Personal Property: (828) 250-4930
Real Estate: (828) 250-4940
Land Records: (828) 250-4970
Exemptions & Exclusions: (828) 250-4915

TAX DISTRICTS	TAX RATE	AMOUNT
BUNCOMBE COUNTY TAX	0.5176	104.08
BUNCOMBE COUNTY LATE LIST PENALTY	10%	10.41
ASHEVILLE TAX	0.4093	82.31
ASHEVILLE LATE LIST PENALTY	10%	8.23

ONLINE PAYMENT OPTIONS

Paying your tax bill with credit or debit just got easier.
Visit buncombecounty.org/paytaxes to begin.

Pay by phone: Call 1-828-656-5636.
Have your bill number and card information handy.

(A convenience fee will be charged for credit/debit transactions)

ORIGINAL DUE	
AMOUNT DUE	205.03

Return this portion with your payment. Please write the bill number on your check or correspondence.

PARCEL NUMBER	
BILL NUMBER	0003084091-2024-2024-0000-00

AMOUNT GOOD THROUGH DATE
1/6/2025

$205.03

☐ Check for Address Changes on Back

MAKE CHECK PAYABLE AND REMIT TO:

AEROFLOW INC DBA AEROFLOW HEALTHCARE
3165 SWEETEN CREEK RD
ASHEVILLE NC 28803-2115

BUNCOMBE COUNTY TAX COLLECTOR
PO Box 3140
ASHEVILLE, NC 28802-3140

0000020503920242024000000030840919

February 11, 2025

Aeroflow Inc d.b.a Aeroflow Healthcare
Attn: John McTigue
3165 Sweeten Creek Rd.
Asheville, NC 28803

Certified Mail, Return Receipt Requested
214 8901 0661 5400 0204 2871 59

RE: Appeal of Penalty
Account No. 796806
Account No. 3084091

Dear Mr. McTigue,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date **Monday, February 24, 2025**. The hearings will begin at 1:00 p.m. and continue until the Board of Equalization and Review has heard all appeals scheduled for that day. We request that you arrive fifteen minutes prior to the start of the hearings. If your appeal is called to be heard and you are not present your appeal will not be rescheduled. The Board of Equalization and Review will decide on your appeal whether you are present or not. This hearing will be held at the Buncombe County Planning Department located at 30 Valley St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office immediately for review prior to this board meeting. Failure to appear and testify before the Board at the time specified above may result in insufficient weight being given to your evidence, if the Board members require further clarification to make a determination.

If you have any questions, please contact Raina Dyer at (828) 250-4994. If you would like to attend the meeting virtually, please contact Ann Thomasson via email at ann.thomasson@buncombecounty.org.

Sincerely,

Eric Cregger
Interim Clerk, Board of Equalization and Review

Radius Chiropractic PLLC

February 24, 2025
Penalty Appeal

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY
BOARD OF EQUALIZATION AND REVIEW

In the matter of:
Radius Chiropractic PLLC
Abstract 3052147
Appeal of Penalty

QUESTION PRESENTED

Is the discovery penalty for unlisted business personal property owned by Radius Chiropractic PLLC correctly assessed in accordance with NCGS §105-312(h)? **(Exhibit A)**

FACTS

The Assessor's Office is required by NCGS §105- 296 (c) to advertise the listing period in a local newspaper of general circulation each year **(Exhibit B).** The advertisement begins 10 days in advance of the listing period to inform citizens of their duty to list **(Exhibit C)**.

On March 15, 2024, a Notice of Discovered Value was mailed to Radius Chiropractic PLLC stating that the Buncombe County Property Assessment Office received the 2024 business listing form after January 31, 2024. **(Exhibit 1)** Due to the late filing, a 10 % late filing penalty would be assessed. Per the notice, Radius Chiropractic PLLC had 30 days to appeal the value **(Exhibit 2).** The bill total is $890.07, with a late penalty of $80.91.

A penalty appeal dated June 20, 2024, was received via email **(Exhibit 3).** A penalty appeal response was emailed to Radius Chiropractic PLLC on June 20, 2024 **(Exhibit 4).**

On February 11, 2025, the Assessor's Office mailed a notice informing the appellant of the date, time, and location of a hearing before the Buncombe County Board of Equalization and Review **(Exhibit 5)**.

It is the opinion of the Buncombe County Property Assessment Office that the penalty has been applied correctly per statute NCGS §105-312(h) **(Exhibit A).**
Respectfully submitted this February 24, 2025.

_____*Joyce Neal*_____

Joyce Neal
Business Personal Property Appraiser

20__

COUNTY OF Buncombe County North Carolina — BUSINESS PERSONAL PROPERTY LISTING

FOR DEPARTMENT USE ONLY →	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
	3052147						

1	2	3	4	5	6	7
8	B	D	E	F	TOTAL	

Business Legal Name or Individual's Name
Radius Chiropractic, PLLC

Trade Name or DBA

Address
1101 Tunnel Rd Ste 110

City **Asheville** State **NC** Zip **28805**

PRINCIPAL BUSINESS IN THIS COUNTY: **Chiropractic**
SIC # OR NAICS CODE: **621310**
DATE BUSINESS BEGAN IN THIS COUNTY: **10/19/17**
DATE BUSINESS (FISCAL) YEAR ENDS: **12/31/23**

CHECK APPLICABLE BOX:
☐ PARTNERSHIP ☐ SOLE PROPRIETORSHIP ☐ UNINCORPORATED ASSOCIATION
☐ LLC
☒ CORPORATION ☐ OTHER (SPECIFY)

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

CONTACT PERSON FOR AUDIT: **Daniel Martin**
ADDRESS & PHONE: **See Statement 1**
CONTACT PERSON FOR PAYMENT & PHONE: **See Statement 2**

CHECK APPLICABLE BOX: BUSINESS CATEGORY
☐ RETAIL ☐ WHOLESALE ☐ MANUFACTURING
☒ SERVICE ☐ LEASING/RENTAL ☐ FARMING
☐ OTHER (SPECIFY)

PHYSICAL ADDRESS: **1101 Tunnel Rd**
REAL ESTATE OWNED BY: **Radius Chiropractic, PLLC**
NAME IN WHICH BUSINESS WAS LISTED LAST YEAR: **Radius Chiropractic**

NOTE:
Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

IF OUT OF BUSINESS COMPLETE THIS SECTION
DATE CEASED
CHECK APPLICABLE BOX:
☐ SOLD ☐ CLOSED ☐ BANKRUPT ☐ OTHER
SOLD EQUIPMENT, FIXTURES, SUPPLIES TO
BUYER'S ADDRESS & PHONE

SCHEDULE A — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (1) MACHINERY & EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022	24,978			24,978
2021	17,118		5,706	11,412
2020				
2019				
2018	49,253			49,253
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
PRIOR				
TOTAL	91,349	0	5,706	85,643

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: $ 0

GROUP (3) OFFICE FURNITURE & FIXTURES

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018	7,087			7,087
2017				
PRIOR				
TOTAL	7,087	0	0	7,087

GROUP (4) COMPUTER EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
PRIOR	3,710			3,710
TOTAL	3,710	0	0	3,710

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
https://www.ncdor.gov/documents/north-carolina-county-assessors-list

Send to appropriate county tax office.

Radius Chiropractic, PLLC

SCHEDULE A - CONTINUED — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (5) IMPROVEMENTS TO LEASED PROPERTY

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018	59,515			59,515
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
PRIOR				
TOTAL	59,515	0	0	59,515

GROUP (6) EXPENSED ITEMS — Capitalization Threshold = None

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
TOTAL	0	0	0	0

OTHER SCHEDULE A PROPERTY

Preparers of this listing form with costs to report that do not fit into any of the seven (7) groups for Schedule A should use Schedule A-1 or A-2 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property? [ ] YES [X] NO

If yes attach schedule → A-1 or A-2

GROUP (7) SUPPLIES — LIST COST ON HAND AS OF JANUARY 1

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		TOTAL	0
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

SCHEDULE B — VEHICULAR EQUIPMENT, MOBILE HOMES AND MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1, 2, 3, or 4, attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for mobile homes or mobile offices, and attach Schedule B-4 for aircraft. Indicate quantity of short-term rental vehicles owned for question 8.

1. Does your business own any unregistered motor vehicles? [ ] YES [X] NO
2. Does your business own any multi-year or permanently registered trailers? [ ] YES [X] NO — If yes attach schedule → B-1
3. Does your business own any special bodies on vehicles? [ ] YES [X] NO
4. Does your business own any **IRP** (International Registration Plan) plated vehicles? [ ] YES [X] NO

   NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your public service valuation with the N.C. Department of Revenue
5. Does your business own any watercraft or engines for watercraft? [ ] YES [X] NO — If yes attach schedule → B-2
6. Does your business own any mobile homes or mobile offices? [ ] YES [X] NO — If yes attach schedule → B-3
7. Does your business own any aircraft? [ ] YES [X] NO — If yes attach schedule → B-4
8. Does your business own any vehicles held for short-term rental? [ ] YES [X] NO — Quantity →

SCHEDULE C — LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 and 105-316 require every person having custody of taxable tangible personal property that has been entrusted to them by another for any business purpose to furnish a separate list containing name and address of the owner, along with a description of the property. If you answer yes to one of the following three questions, or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any leased property owned by another party (are you a lessee)? [ ] YES [X] NO
2. Do you have any property used by your business, or in your possession, that is owned by others? [ ] YES [X] NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility, or similar business? [ ] YES [X] NO

Radius Chiropractic, PLLC

SCHEDULE D — SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? ☐ YES ☒ NO

   Please describe the items and estimated value of items if applicable.

SCHEDULE E — FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? ☐ YES ☒ NO ☐ Cost on Schedule A

If so, list and attach separate Schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate Schedule E-1.

SCHEDULE F — INTANGIBLE PERSONAL PROPERTY

Session Law 2018-98 repeated the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will be reserved for future use.

SCHEDULE G — ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures, computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST
		Insight Technology 1 of 3	2021	5,706

SCHEDULE H — REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate Schedule H-1 with information on such improvements. ☐ YES ☒ NO

SCHEDULE I — BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards, or outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information. ☐ YES ☒ NO

SCHEDULE J — LEASED EQUIPMENT

Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information. ☐ YES ☒ NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

☒ Principal Officer of the Taxpayer Title Owner

☐ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and any other information, is true and complete. (If this is signed by an individual other than the taxpayer, they affirm that they are familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that their affirmation is based on all the information of which they have any knowledge.)

Signature _____ Date 2/1/24 Authorized Agent Address _____

828-333-4447 Telephone Number _____ Fax Number _____ Email Address _____

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes, which they do not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days.)

North Carolina Property Tax Statements

1101 Tunnel Rd

Statement 1 - Business Personal Property Listing - Contact Person for Audit Address and Phone Number

Address	City	State	Zip Code	Phone Number
1101 Tunnel Rd Ste 110	Asheville	NC	28805	828-333-4447

North Carolina Property Tax Statements

1101 Tunnel Rd

Statement 2 - Business Personal Property Listing - Contact Person for Payment and Phone Number

Name	Phone Number
Daniel Martin	828-333-4447

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

RADIUS CHIROPRACTIC PLLC
1011 TUNNEL RD STE 110
ASHEVILLE NC 28805-2059

March 15, 2024

RE: 2024 NOTICE OF VALUE & LATE LISTING PENALTY
********THIS IS NOT A BILL********
Abstract#: 0003052147

Dear Business Owner:
This is a courtesy notice of your business personal property value, based on the assets you reported on the 2024 business listing form submitted earlier this year. The 2024 Assessed Value for your business personal property is $87,297. Our records indicate your listing was not timely filed and therefore will receive a 10% penalty applied to the upcoming property tax notice.

Please note this is not a bill. No action is required on your part unless you choose to appeal the value. Business owners who disagree with their assessment or the penalty should submit an appeal within thirty days of the notice date. Once the appeal period expires the value will become final.

For your convenience a fillable appeal form is available online at buncombecounty.org/businesslisting and may be submitted via email at businesslisting@buncombecounty.org or by mail to Buncombe County Property Assessor, Attn: Business Listing, 155 Hilliard Ave, Asheville, NC 28801.

This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930

Sincerely,

Sherri Blackwell
Sherri Blackwell
Personal Property Manager

FT-105

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

****Appeal must be submitted within 30 days of your first Notice of Value****

FT-105 - Personal Property Appeal

ABSTRACT NUMBER	OWNER NAME	LOCATION
0003052147	Radius Chiropractic PLLC	1011 Tunnel Rd Ste 110 Asheville NC 28805-2059

Please provide the reason for your appeal and attach any supporting documentation.

Please waive the 10% penalty for the upcoming property tax notice. In an effort to provide correct information, we needed all information pertaining to the sale of an asset which took some time to confirm.

Thank you for your consideration.

Cassandra H. McKnight
Signature

April 12,2024
Date

Whaley, Hammonds, Tomasello, P.C.
Title

Form may be submitted via email to businesslisting@buncombecounty.org

From: Joyce T. Neal
To: Cassandra McKnight
Subject: RE: Appeal Received 3052147 Radius Chiropractic PLLC
Date: Friday, April 19, 2024 12:41:00 PM
Attachments: image001.png

Cassandra,
I have placed this on the list for penalty hearings. The Board may not convene until August or September. You will be notified of the hearing date and time 10 days prior to the hearing. You may attend virtually or in person.
Regards,

Joyce T. Neal, SHRM-SCP
She/Her
Tax Assessment
Business Personal Property Appraiser
(828) 250-4928
155 Hilliard Ave., Asheville, NC 28801
Respect. Integrity. Collaboration. Honesty. Equity.
Facebook** • **Twitter** • **Instagram** • **YouTube** • **LinkedIn

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From: Cassandra McKnight <cmcknight@wht.cpa>
Sent: Tuesday, April 16, 2024 11:07 AM
To: Joyce T. Neal <joyce.neal@buncombecounty.org>
Subject: RE: Appeal Received 3052147 Radius Chiropractic PLLC

Good morning, Ms. Neal:

Thank you for your response.

Yes, please present our appeal of penalties before the Board of Equalization and Review. In an effort, to provide the most accurate and thorough information of disposition (sold) of an asset and prevent labor hours to correct/adjust Radius Chiropractic tax bill, the submission of Property Tax Return was not filed timely.

On behalf of our client, Radius Chiropractic, please consider our request of appeal of 10% penalty of the tax.

Respectfully,

Cassandra McKnight
470-759-1051 Direct dial
770.914.1040, extension 201
cmcknight@wht.cpa

Whaley Hammonds Tomasello, P.C.
1100 Keys Ferry Court
McDonough, GA 30253

From: Joyce T. Neal <joyce.neal@buncombecounty.org>
Sent: Tuesday, April 16, 2024 10:43 AM
To: Cassandra McKnight <cmcknight@wht.cpa>
Subject: Appeal Received 3052147 Radius Chiropractic PLLC

Good morning,
I have received the appeal of penalties you submitted on behalf of Radius Chiropractic PLLC, for tax year 2024.

Penalties are applied per NC General Statute 105-312(h). Buncombe County Tax Assessor does not have the authority to waive penalties. The appeal of penalties must be made to the Board of Equalization and Review. The 10% penalty is 10 % of the tax, not the taxable value. Please reply to this email if you would like to appeal to the board for missing the filing deadline. Penalty appeals that cannot show Tax Assessor errors are generally not affirmed by the board.

In the future, you may apply for an extension by January 31st, through our extension portal, https://businessextensions.buncombecounty.org/ .
Regards

Joyce T. Neal, SHRM-SCP
She/Her
Tax Assessment
Business Personal Property Appraiser
(828) 250-4928
155 Hilliard Ave., Asheville, NC 28801
Respect. Integrity. Collaboration. Honesty. Equity.
Facebook • ***Twitter*** • ***Instagram*** • ***YouTube*** • ***LinkedIn***

Sign up to receive emergency texts directly from Buncombe County for breaking health and safety news. Text **BCALERT** on your smart phone to **99411** to receive alerts on important information such as floods, communicable disease, county office closings, and relevant traffic safety notifications OR visit **buncombeready.org**

Email correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties.

February 11, 2025

Radius Chiropractic PLLC
Attn: Cassandra McKnight
Whaley Hammonds Tomasello, P.C.
1100 Keys Ferry Court
McDonough, GA 30253

Certified Mail, Return Receipt Requested
9214 8901 0661 5400 0204 2873 88

RE: Appeal of Penalty
Account No. 3052147

Dear Ms. McKnight,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date, **Monday, February 24, 2025.** The hearings will begin at 1:00 p.m. and continue until the Board of Equalization and Review has heard all appeals scheduled for that day. We request that you arrive fifteen minutes prior to the start of the hearings. If your appeal is called to be heard and you are not present your appeal will not be rescheduled. The Board of Equalization and Review will decide on your appeal whether you are present or not. This hearing will be held at the Buncombe County Planning Department located at 30 Valley St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office immediately for review prior to this board meeting. Failure to appear and testify before the Board at the time specified above may result in insufficient weight being given to your evidence, if the Board members require further clarification to make a determination.

If you have any questions, please contact Raina Dyer at (828) 250-4994 if you have any questions. If you would like to attend the meeting virtually, please contact Ann Thomasson via email at ann.thomasson@buncombecounty.org.

Sincerely,

Eric Cregger
Interim Clerk, Board of Equalization and Review

Tipperary Sales Inc dba La-Z-Boy Furniture Galleries

February 24, 2025
Penalty Appeal

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY
BOARD OF EQUALIZATION AND REVIEW

In the matter of:

Tipperary Sales Inc dba La-Z-Boy Furniture Galleries
Abstract 3098886 Discoveries for 2019, 2020, 2021, 2022, and 2023
Appeal of Penalty

QUESTION PRESENTED

Is the discovery penalty for unlisted business personal property owned by Tipperary Sales Inc dba La-Z-Boy Furniture Galleries correctly assessed in accordance with NCGS §105-312(h)? **(Exhibit A)**

FACTS

The Assessor's Office is required by NCGS §105- 296 (c) to advertise the listing period in a local newspaper of general circulation each year **(Exhibit B).** The advertisement begins 10 days in advance of the listing period to inform citizens of their duty to list **(Exhibit C)**.

Buncombe County Property Assessment Office received the 2024 business listing form before the listing period ended on January 31, 2024 (**Exhibit 1).** This was the first business listing form received by the business. On September 12, 2024, a Notice of Discovered Value for years 2019-2022 was emailed to Tipperary Sales Inc dba La-Z-Boy Furniture Galleries. Per the notice, Tipperary Sales Inc dba La-Z-Boy Furniture Galleries had 30 days to appeal the value **(Exhibit 2).**

A penalty appeal dated September 12, 2024, was received via email **(Exhibit 3).**
A response to the penalty appeal was emailed to Tipperary Sales Inc dba La-Z-Boy Furniture Galleries on September 12, 2024 **(Exhibit 4).**

A revised discovery notice was emailed on November 4, 2024, including year 2023 that was inadvertently left off the first notice **(Exhibit 5).** The total for years 2019-2023 was originally $40,201.11. The bill totaled $14,513.63, with a late penalty of $9,910.07. The bills have been paid.

On February 11, 2025, the Assessor's Office mailed a notice informing the appellant of the date, time, and location of a hearing before the Buncombe County Board of Equalization and Review. **(Exhibit 6)**.

It is the opinion of the Buncombe County Property Assessment Office that the penalty has been applied correctly per statute NCGS §105-312(h) **(Exhibit A).**
Respectfully submitted this February 24, 2025.

_____*Joyce Neal*_____

Joyce Neal
Business Personal Property Appraiser

BUNCOMBE COUNTY PROPERTY ASSESSOR
155 Hilliard Ave
Asheville, NC 28801
(828) 250-4930
businesslisting@buncombecounty.org

Return by JANUARY 31, 2024 to avoid a 10% penalty

BUSINESS LISTING FORM 2024

FT-101

864949

ABSTRACT NUMBER	OWNER ID	LOCATION	DISTRICT CODES
NEW		107-B RIVER HILLS ROAD	

TIPPERARY SALES, INC.
D/B/A/ LA-Z-BOY FURNITURE GALLERIES
629 RONALD REAGAN DRIVE, SUITE A
EVANS GA 30809

Please provide name, address and location above

Business Begin Date: Business Year End: 12/31/2023
Type of Business: RETAIL
Sole Prop. ☐ Partnership: ☐ Corp: ■ LLP: ☐ LLC: ☐
Person to contact for additional information: HEATHER MORIN
Phone: 706-738-6167 Fax:
Email: H.MORIN@LZBSE.COM

OTHER NC COUNTIES WHERE PERSONAL PROPERTY IS LOCATED
MECKLENBURG

SCHEDULE A PERSONAL PROPERTY

ACQUIRED MACHINERY & EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017	$ 18,416.00			$ 18,416.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior				$ 0.00
Total	$ 18,416.00	$ 0.00	$ 0.00	$ 18,416.00

ACQUIRED FURNITURE & FIXTURES

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017	$ 21,300.00			$ 21,300.00
Prior				$ 0.00
Total	$ 21,300.00	$ 0.00	$ 0.00	$ 21,300.00

ACQUIRED COMPUTER EQUIPMENT

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023		$ 2,072.00		$ 2,072.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
Prior	$ 15,048.00			$ 15,048.00
Total	$ 15,048.00	$ 2,072.00	$ 0.00	$ 17,120.00

ACQUIRED EXPENSED ITEMS

CAPITALIZATION THRESHOLD: $

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
Prior				$ 0.00
Total	$ 0.00	$ 0.00	$ 0.00	$ 0.00

ACQUIRED IMPROVEMENTS TO LEASED PROPERTY

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017	$ 941,248.00			$ 941,248.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
2012				$ 0.00
2011				$ 0.00
2010				$ 0.00
Prior				$ 0.00
Total	$ 941,248.00	$ 0.00	$ 0.00	$ 941,248.00

ACQUIRED OTHER

YEAR	PRIOR YR COST	ADDITIONS	DELETIONS	TOTAL
2023				$ 0.00
2022				$ 0.00
2021				$ 0.00
2020				$ 0.00
2019				$ 0.00
2018				$ 0.00
2017				$ 0.00
2016				$ 0.00
2015				$ 0.00
2014				$ 0.00
2013				$ 0.00
Prior				$ 0.00
Total	$ 0.00	$ 0.00	$ 0.00	$ 0.00

CONSTRUCTION IN PROGRESS (PLEASE ATTACH A DETAILED LIST)

Report 100% of cost of all personal property carried in a CIP account as of January 1, 2024 $_____ Prior Year $_____

SUPPLIES ON HAND JANUARY 1, 2024

Beauty and barber, restaurant, hotel & motel items, medical, dental & professional, office, maintenance & janitorial, equipment spare parts & tools and fuel of all kinds, etc.

Prior Year Supplies:$_____ Total 2024:$ $ 492.00

SCHEDULE B OTHER EQUIPMENT OWNED – SEE INSTRUCTIONS

Property Type	Description: (make/model/serial #, size, cost, registration #, location, year acquired)	Department Use Only

SCHEDULE C

LIST BELOW ALL UNLICENSED/UNTAGGED VEHICLES, PERMANENT TAGGED VEHICLES AND ALL VEHICLES WITH INTERNATIONAL REGISTRATION PLAN (IRP) LICENSE PLATES.

YEAR	MAKE	BODY	COMPLETE VEHICLE IDENTIFICATION NUMBER	SPECIAL EQUIPMENT	ACQUIRED		MULTI YEAR PLATE		DEPARTMENT USE ONLY
					COST	YEAR	NUMBER	EXPIRE DATE	

SCHEDULE D

ITEMIZE ALL ACQUISITIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

ACQUISITIONS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	100% ORIGINAL/INSTALLED COST
SCAN GUNS	2072

SCHEDULE D

ITEMIZE ALL DELETIONS SINCE JANUARY 1, 2023

SHOW COST IN SCHEDULE A.

IF SOLD, GIVE NAME, ADDRESS AND PHONE # OF NEW OWNER BELOW. GIVE REASON FOR DISPOSAL BELOW.

DISPOSALS – ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

PERSONAL PROPERTY

❑ JUNKED ❑ SOLD ❑ ABANDONED

❑ TRANSFERRED TO PERSONAL USE ❑ STORED

SCHEDULE E

ITEMIZE ALL TRANSFERS OR PAID OUT LEASES SINCE JANUARY 1, 2023

REPORT AT HISTORICAL COST, YEAR ACQUIRED & ADD TO SCHEDULE A.

TRANSFERS – PAID OUT LEASES (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

SCHEDULE F

ALL ITEMIZED CHANGES TO REAL PROPERTY WHERE BUSINESS IS LOCATED SINCE JANUARY 1, 2023

ITEMIZE IN DETAIL (ATTACH SCHEDULE IF NECESSARY)	YEAR ACQUIRED	100% ORIGINAL/INSTALLED COST

IF BUSINESS IS CLOSED OR SOLD, COMPLETE THIS SECTION

DATE CLOSED:_____ **(OR) DATE SOLD:**_____

NEW OWNER NAME: _____

ADDRESS: _____ **PHONE#:**_____

NEW BUSINESS OWNER – If you purchased an existing business and its assets on or before January 1, 2024 please contact the Property Assessor's Office for further instructions.

AFFIRMATION OF TAXPAYER

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON – Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ❑ Taxpayer ❑ Guardian ❑ Authorized Agent ❑ Other- having knowledge of and charged with care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

■ Principal Officer of the Taxpayer Title CFO

❑ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title_____

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Heather M. Morin — 01/26/2024

Signature **Date**

629 RONALD REAGAN DRIVE, STE A, EVANS, GA 30809

Authorized Agent Address

706-738-6167

Telephone Number **Fax Number**

H.MORIN@LZBSE.COM

Email Address

Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes which does not believe to be true and correct as to every material matter shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days).

Buncombe County Property Assessor

R. Keith Miller

155 Hilliard Ave. - Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

BUSINESS PERSONAL PROPERTY DISCOVERY NOTICE

09/12/2024

TIPPERARY SALES INC DBA LA-Z-BOY FURNITURE GALLERIES
629 RONALD REAGAN DR STE A
EVANS GA 30809

ABSTRACT #: 0003098886 - BUS

North Carolina General Statute § 105-308 requires all taxpayers to list personal property they own on January 1 each year. In accordance with North Carolina General Statute §105-312, it has been determined that you failed to list the business personal property described below. Accordingly, we are required by law to discover the following property:

Tax Year	Year For	Type	Description	Assessed	Tax Amount	Tax Rate	Penalty	Penalty %	Total Due
2024	2019	Business	MACHINERY AND EQUIPMENT	$15,101	$144.65	0.9579%	$72.32	50%	$216.97
2024	2019	Business	OFFICE FURNITURE	$17,466	$167.31	0.9579%	$83.66	50%	$250.97
2024	2019	Business	COMPUTERS & SOFTWARE	$9,029	$86.49	0.9579%	$43.24	50%	$129.73
2024	2019	Business	LEASEHOLD IMPROVEMENTS	$771,823	$7,393.29	0.9579%	$3,696.64	50%	$11,089.93
2024	2019	Supplies	SUPPLIES	$492	$4.71	0.9579%	$2.36	50%	$7.07
2024	2020	Business	MACHINERY AND EQUIPMENT	$13,628	$130.54	0.9579%	$52.22	40%	$182.76
2024	2020	Business	OFFICE FURNITURE	$15,762	$150.98	0.9579%	$60.39	40%	$211.37
2024	2020	Business	COMPUTERS & SOFTWARE	$5,568	$53.33	0.9579%	$21.33	40%	$74.66
2024	2020	Business	LEASEHOLD IMPROVEMENTS	$696,524	$6,672.00	0.9579%	$2,668.80	40%	$9,340.80
2024	2020	Supplies	SUPPLIES	$492	$4.71	0.9579%	$1.88	40%	$6.59
2024	2021	Business	MACHINERY AND EQUIPMENT	$11,970	$106.65	0.8910%	$32.00	30%	$138.65
2024	2021	Business	OFFICE FURNITURE	$13,845	$123.36	0.8910%	$37.01	30%	$160.37
2024	2021	Business	COMPUTERS & SOFTWARE	$2,859	$25.47	0.8910%	$7.64	30%	$33.11
2024	2021	Business	LEASEHOLD IMPROVEMENTS	$611,824	$5,451.35	0.8910%	$1,635.40	30%	$7,086.75
2024	2021	Supplies	SUPPLIES	$492	$4.38	0.8910%	$1.31	30%	$5.69
2024	2022	Business	MACHINERY AND EQUIPMENT	$10,681	$95.16	0.8910%	$19.03	20%	$114.19
2024	2022	Business	OFFICE FURNITURE	$12,567	$111.98	0.8910%	$22.40	20%	$134.38
2024	2022	Business	COMPUTERS & SOFTWARE	$752	$6.70	0.8910%	$1.34	20%	$8.04
2024	2022	Business	LEASEHOLD IMPROVEMENTS	$555,336	$4,948.04	0.8910%	$989.61	20%	$5,937.65
2024	2022	Supplies	SUPPLIES	$492	$4.38	0.8910%	$0.88	20%	$5.26
			Total		$25,685.48		$9,449.46		**$35,134.94**

You have **30** days from the date of this notice to file a written appeal. If we do not receive your written appeal for the estimated value listed above, the value will become final and no adjustment can be made to the bill. Your prompt attention to this notice is requested. If you are in agreement with this discovery notice, you can remit payment along with a copy of this discovery notice to: Tax Collections PO Box 3140, Asheville NC 28802. Should you have any questions concerning this letter, please call our office at (828) 250-4930.

Sincerely,

Joyce T. Neal

Business Personal Property
Buncombe County Property Assessor

LA-Z-BOY FURNITURE GALLERIES®

Southeast

9/12/2024

Buncombe County Property Assessor
155 Hilliard Avenue
Asheville, NC 28801

Dear Ms. Neal,

We are in receipt of your discovery notice Abstract #: 0003098886 – BUS. The tax assessment amounts appear to be correct, although without the cost detail it is difficult to reconcile to our internal records. If you can confirm that the computer equipment added in 2023 in the amount of $2,072 is not included in any of the year's listed then the asset totals should be correct.

I would like to request abatement of the penalties being assessed, as the missed filings were an oversight by a previous employee. I started with the company less than 2 years ago, and then the accountant in charge of filing the property tax returns retired June 30, 2023 and subsequently passed away. When we reviewed the records in January of this year and realized that we had not filed the property tax returns for the previous year for this location I initiated the filing immediately. In checking our records, it does not look like she ever received anything from Buncombe County after our store opened there, so I believe she was mistakenly under the assumption that nothing additional needed to be filed.

Thank you for your consideration in the abatement of the penalties. If you need any additional information, you can contact me at h.johnson@lzbse.com or 706-738-6167.

Sincerely,

Heather M. Johnson

Heather Johnson, CPA
Chief Financial Officer

From: Joyce T. Neal
To: Heather M. Johnson
Subject: RE: 3098886 TIPPERARY SALES INC DBA LA-Z-BOY FURNITURE GALLERIES Discovery Notice
Date: Thursday, September 12, 2024 1:53:00 PM
Attachments: 638617415319631696.pdf
638617414870240443.pdf
638617414740030300.pdf
638617414548410376.pdf
638617414366424247.pdf
image001.png

Heather,
I received your appeal of the penalties. I have included the work papers for each year to assure you that the additions for 2023 are not included in these discovery amounts.

I will forward your appeal of penalties to the Board of Equalization and Review, as the tax assessor doesn't have the power to abate penalties. The board hearing will probably be in November. You will be notified by certified mail the time and date of the hearing. You may attend in person or through our virtual option.
Best regards,

Joyce T. Neal, SHRM-SCP
She/Her
Tax Assessment
Business Personal Property Appraiser
(828) 250-4928
155 Hilliard Ave., Asheville, NC 28801
Respect. Integrity. Collaboration. Honesty. Equity.
Facebook** • **Twitter** • **Instagram** • **YouTube** • **LinkedIn

---

From: Heather M. Johnson <h.johnson@lzbse.com>
Sent: Thursday, September 12, 2024 12:33 PM
To: Joyce T. Neal <joyce.neal@buncombecounty.org>
Subject: RE: 3098886 TIPPERARY SALES INC DBA LA-Z-BOY FURNITURE GALLERIES Discovery Notice

Good afternoon, Ms. Neal. Please see written appeal attached.

Thank you,

Heather Morin Johnson, CPA, MBA | CFO
Tipperary Sales, Inc. d.b.a. La-Z-Boy Furniture Galleries / Home Furnishings and Décor®
La-Z-Boy Southeast
629 Ronald Reagan Drive, Suite A, Evans, Ga 30809
Office: (706)738-6167 x99231 | Cell: (706)589-0373
Website |
La-Z-Boy Furniture Galleries Locations: Asheville, Charlotte, Evans, Greenville, Lexington, Charleston, Pineville, Savannah/Hilton Head
Business Services: Evans, GA | Distribution & Service: Rock Hill, SC | Integrated Marketing: Saint Simons Island, GA
Top 100 U.S. Furniture Companies – Furniture Today

Buncombe County Property Assessor

R. Keith Miller

155 Hilliard Ave. - Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

BUSINESS PERSONAL PROPERTY DISCOVERY NOTICE

11/04/2024

ABSTRACT #: 0003098886 - BUS

TIPPERARY SALES INC DBA LA-Z-BOY FURNITURE GALLERIES
629 RONALD REAGAN DR STE A
EVANS GA 30809

North Carolina General Statute § 105-308 requires all taxpayers to list personal property they own on January 1 each year. In accordance with North Carolina General Statute §105-312, it has been determined that you failed to list the business personal property described below. Accordingly, we are required by law to discover the following property:

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2024	2019	Supplies	SUPPLIES	$ 492.00	$ 4.71	0.9579%	$ 2.36	50%	$ 7.07
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2024	2020	Business	OFFICE FURNITURE	$ 15,762.00	$ 150.98	0.9579%	$ 60.39	40%	$ 211.37
2024	2020	Business	COMPUTERS & SOFTWARE	$ 5,568.00	$ 53.33	0.9579%	$ 21.33	40%	$ 74.66
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2024	2020	Supplies	SUPPLIES	$ 492.00	$ 4.71	0.9579%	$ 1.88	40%	$ 6.59
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2024	2021	Business	LEASEHOLD IMPROVEMENTS	$611,824.00	$ 5,451.35	0.8910%	$1,635.40	30%	$ 7,086.75
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2024	2022	Business	OFFICE FURNITURE	$ 12,567.00	$ 111.98	0.8910%	$ 22.40	20%	$ 134.38
2024	2022	Business	COMPUTERS & SOFTWARE	$ 752.00	$ 6.70	0.8910%	$ 1.34	20%	$ 8.04
2024	2022	Business	LEASEHOLD IMPROVEMENTS	$555,336.00	$ 4,948.04	0.8910%	$ 989.61	20%	$ 5,937.65
2024	2022	Supplies	SUPPLIES	$ 492.00	$ 4.38	0.8910%	$ 0.88	20%	$ 5.26
2024	2023	Business	MACHINERY AND EQUIPMENT	$ 9,392.00	$ 84.62	0.9010%	$ 8.46	10%	$ 93.08
2024	2023	Business	OFFICE FURNITURE	$ 11,076.00	$ 99.80	0.9010%	$ 9.98	10%	$ 109.78
2024	2023	Business	COMPUTERS & SOFTWARE	$ 752.00	$ 6.77	0.9010%	$ 0.68	10%	$ 7.45
2024	2023	Business	LEASEHOLD IMPROVEMENTS	$489,449.00	$ 4,409.94	0.9010%	$ 440.99	10%	$ 4,850.93
2024	2023	Supplies	SUPPLIES	$ 492.00	$ 4.43	0.9010%	$ 0.44	10%	$ 4.87
			Total		$30,291.04		$9,910.01		**$40,201.05**

You have **15** days from the date of this notice to file a written appeal. If we do not receive your written appeal for the estimated value listed above, the value will become final and no adjustment can be made to the bill. Your prompt attention to this notice is requested. If you are in agreement with this discovery notice, you can remit payment along with a copy of this discovery notice to: Tax Collections PO Box 3140, Asheville NC 28802.

Buncombe County Property Assessor
R. Keith Miller
155 Hilliard Ave. - Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

Should you have any questions concerning this letter, please call our office at (828) 250-4930.

Sincerely,

Joyce T. Neal

Business Personal Property
Buncombe County Property Assessor

February 11, 2025

Tipperary Sales, Inc. d.b.a La-Z-Boy Furniture Galleries
Attn: Heather M. Johnson
629 Ronald Reagan Drive Suite A
Evans, GA 30809

Certified Mail, Return Receipt Requested
#9214 8901 0661 5400 0204 2874 63

RE: Appeal of Penalty
Account No. 3098886

Dear Ms. Johnson,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date, **Monday, February 24, 2025**. The hearings will begin at 1:00 p.m. and continue until the Board of Equalization and Review has heard all appeals scheduled for that day. We request that you arrive fifteen minutes prior to the start of the hearings. If your appeal is called to be heard and you are not present your appeal will not be rescheduled. The Board of Equalization and Review will decide on your appeal whether you are present or not. This hearing will be held at the Buncombe County Planning Department located at 30 Valley St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office immediately for review prior to this board meeting. Failure to appear and testify before the Board at the time specified above may result in insufficient weight being given to your evidence, if the Board members require further clarification to make a determination.

If you have any questions, please contact Raina Dyer at (828) 250-4994. If you would like to attend the meeting virtually, please contact Ann Thomasson via email at ann.thomasson@buncombecounty.org.

Sincerely,

Eric Cregger
Interim Clerk, Board of Equalization and Review

Unifi Aviation LLC

February 24, 2025
Penalty Appeal

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

BEFORE THE BUNCOMBE COUNTY
BOARD OF EQUALIZATION AND REVIEW

In the matter of:

Unifi Aviation LLC
Abstract 800441
Appeal of Penalty

QUESTION PRESENTED

Is the discovery penalty for unlisted business personal property owned by Unifi Aviation LLC correctly assessed in accordance with NCGS §105-312(h)? **(Exhibit A)**

FACTS

The Assessor's Office is required by NCGS §105- 296 (c) to advertise the listing period in a local newspaper of general circulation each year **(Exhibit B).** The advertisement begins 10 days in advance of the listing period to inform citizens of their duty to list **(Exhibit C)**.

On June 20, 2024, a Notice of Discovered Value was mailed to Unifi Aviation LLC stating that the Buncombe County Property Assessment Office received the 2024 business listing form after January 31, 2024 **(Exhibit 1)** Due to the late filing, a 10 % late filing penalty would be assessed. Per the notice, Unifi Aviation LLC had 30 days to appeal the value and penalty **(Exhibit 2).** The bill totaled $10,673.49, with a late penalty of $970.32. The bill was paid December 18, 2024.

A penalty appeal dated June 20, 2024, was received via email **(Exhibit 3).**

A response to the penalty appeal was emailed to Unifi Aviation LLC on June 20, 2024 **(Exhibit 4).**

On February 11, 2025, the Assessor's Office mailed a notice informing the appellant of the date, time, and location of a hearing before the Buncombe County Board of Equalization and Review **(Exhibit 5)**.

It is the opinion of the Buncombe County Property Assessment Office that the penalty has been applied correctly per statute NCGS §105-312(h) **(Exhibit A).**
Respectfully submitted this February 24, 2025.

Joyce Neal

Joyce Neal
Business Personal Property Appraiser

2024

COUNTY OF BUNCOMBE North Carolina

BUSINESS PERSONAL PROPERTY LISTING

FOR DEPARTMENT USE ONLY	ACCOUNT NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE
	0000800441						

1	2	3	4	5	6	7
8	B	D	E	F	TOTAL	

Business Legal Name or Individual's Name
Unifi Aviation LLC

Trade Name or DBA
Unifi Aviation LLC

Address
950 East Paces Ferry Road NE, 20th Floor

City **Atlanta** State **GA** Zip **30326**

PRINCIPAL BUSINESS IN THIS COUNTY: **Other Airport Operations**

SIC # OR NAICS CODE: **488119**

DATE BUSINESS BEGAN IN THIS COUNTY:

DATE BUSINESS (FISCAL) YEAR ENDS: **12/31**

FILL IN APPLICABLE CIRCLE:
○ PARTNERSHIP ○ SOLE PROPRIETORSHIP ○ UNINCORPORATED ASSOCIATION
☑ LLC
○ CORPORATION ○ OTHER (SPECIFY)

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

CONTACT PERSON FOR AUDIT: **Melinda Cooper**

ADDRESS & PHONE: **950 East Paces Ferry Road NE, 20th Floor, Atlanta, GA 30326** **678-780-9305**

CONTACT PERSON FOR PAYMENT & PHONE: **Melinda Cooper 678-780-9305**

FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY
○ RETAIL ○ WHOLESALE ○ MANUFACTURING
☑ SERVICE ○ LEASING/RENTAL ○ FARMING
○ OTHER (SPECIFY)

PHYSICAL ADDRESS: **61 Terminal Dr, Fletcher, NC 28732-6201**

REAL ESTATE OWNED BY:

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR:

NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

IF OUT OF BUSINESS COMPLETE THIS SECTION

DATE CEASED:

FILL IN APPLICABLE CIRCLE:
○ SOLD ○ CLOSED ○ BANKRUPT ○ OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO:

BUYER'S ADDRESS & PHONE:

SCHEDULE A — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (1) MACHINERY & EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023		$199,207		$199,207
2022	$381,780			$400,366
2021	$351,294	$104,131		$455,425
2020	$0			$0
2019	$3,197	$3,197	$3,197	$3,197
2018	$0	$277,847		$277,847
2017	$0			$0
2016	$68,576		$68,576	$0
2015	$0			$0
2014	$44,030		$44,030	$0
2013	$0			$0
2012	$0			$0
2011	$0			$0
2010	$0			$0
2009	$0			$0
2008	$8,073		$8,073	$0
PRIOR	$270,539		$270,539	$0
TOTAL	$1,127,489	$584,382	$394,415	$1,336,042

GROUP (2) CONSTRUCTION IN PROGRESS

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: $ 0

GROUP (3) OFFICE FURNITURE & FIXTURES

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				$0
2022	$0			$0
2021	$0			$0
2020	$0			$0
2019	$0			$0
2018	$0			$0
2017	$0			$0
PRIOR	$0			$0
TOTAL	$0			$0

GROUP (4) COMPUTER EQUIPMENT

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				$0
2022	$0			$0
2021	$0			$0
2020	$0			$0
PRIOR	$0			$0
TOTAL	$0			$0

DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE

County addresses and additional schedules are available at:
https://www.ncdor.gov/documents/north-carolina-county-assessors-list

Send to appropriate county tax office.

Account No: 0000800441

SCHEDULE A CONTINUED — PERSONAL PROPERTY - SEE INSTRUCTIONS

GROUP (5) IMPROVEMENTS TO LEASED PROPERTY

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				$0
2022	$0			$0
2021	$0			$0
2020	$0			$0
2019	$0			$0
2018	$0			$0
2017	$0			$0
2016	$0			$0
2015	$0			$0
2014	$0			$0
2013	$0			$0
2012	$0			$0
2011	$0			$0
2010	$0			$0
PRIOR	$0			$0
TOTAL	$0			$0

GROUP (6) EXPENSED ITEMS — Capitalization Threshold

YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
TOTAL				

N/A

OTHER SCHEDULE A PROPERTY

Preparers of this listing form with costs to report that do not fit into any of the seven (7) groups for Schedule A should use Schedule A-1 or A-2 to report those costs. The county tax office should be contacted and made aware of this special reporting of costs prior to usage.

Do you have other schedule A property? ○ YES ☑ NO

If yes, attach schedule ⇨ A-1 or A-2

GROUP (7) SUPPLIES - LIST COST ON HAND AS OF JANUARY 1

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

SCHEDULE B — VEHICULAR EQUIPMENT, MOBILE HOMES AND MOBILE OFFICES

If you answer yes to any of questions 1-7 below, you must attach the appropriate schedule which corresponds with the equipment type listed below. If you answer yes to any of questions 1,2, 3, or 4, attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for mobile homes or mobile offices, and attach Schedule B-4 for aircraft. Indicate the quantity of short-term rental vehicles owned for question 8.

1. Does your business own any unregistered motor vehicles? ○ YES ○ NO
2. Does your business own any multi-year or permanently registered trailers? ○ YES ○ NO
3. Does your business own any special bodies on vehicles? ○ YES ○ NO
4. Does your business own any **IRP** (International Registration Plan) plated vehicles? ○ YES ○ NO

If yes, attach schedule ⇨ B-1

NOTE: Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your public service valuation with the N.C. Department of Revenue.

5. Does your business own any watercraft or engines for watercraft? ○ YES ☑ NO — **If yes, attach schedule** ⇨ B-2
6. Does your business own any mobile homes or mobile offices? ○ YES ☑ NO — **If yes, attach schedule** ⇨ B-3
7. Does your business own any aircraft? ○ YES ☑ NO — **If yes, attach schedule** ⇨ B-4
8. Does your business own any vehicles held for short-term rental? ○ YES ○ NO — Quantity ⇨

SCHEDULE C — LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS

N.C.G.S. 105-315 and 105-316 require every person having custody of taxable tangible personal property that has been entrusted to them by another for any business purpose to furnish a separate list containing the name and address of the owner, along with a description of the property. If you answer yes to one of the following three questions, or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

1. Does your business hold any leased property owned by another party (are you a lessee)? ○ YES ○ NO
2. Do you have any property used by your business, or in your possession, that is owned by others? ○ YES ○ NO
3. Do you operate a mobile home park, campground, marina, aircraft storage facility, or similar business? ○ YES ○ NO

Account No: 0000800441

SCHEDULE D — SEPARATELY SCHEDULED PROPERTY

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? ○ YES ☑ NO

   Please describe the items and estimated value of items if applicable.

SCHEDULE E — FARM EQUIPMENT

Does your business own any tractors, implements, bulk barns, and/or other farm equipment? ○ YES ○ NO ○ Cost on Schedule A

If so, list and attach separate Schedule E-1. If listed by cost on Schedule A, indicate above, but still include information on separate Schedule E-1.

SCHEDULE F — INTANGIBLE PERSONAL PROPERTY

Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will be reserved for future use.

SCHEDULE G — ACQUISITIONS AND DISPOSALS DETAIL

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures, computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

See Attached

SCHEDULE H — REAL ESTATE IMPROVEMENTS

During the past calendar year, did your business make improvements and/or other additions to real property owned by your business? If yes, attach separate Schedule H-1 with information on such improvements. ○ YES ○ NO

SCHEDULE I — BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES

Does your business own any billboards, or outdoor advertising structures?
If yes, attach separate Schedule I-1 with requested information. ○ YES ☑ NO

SCHEDULE J — LEASED EQUIPMENT

Does your business lease equipment to others?
If yes, attach separate Schedule J-1 with requested information. ○ YES ☑ NO

AFFIRMATION

LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.

For Individual Taxpayers: ☐ Taxpayer ☐ Guardian ☐ Authorized Agent ☐ Other person having knowledge of and charged with the care of the person and property of the taxpayer.

For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:

☐ Principal Officer of the Taxpayer Title _____

☑ Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title VP - Tax

☐ Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: ☐ Yes ☐ No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief, this listing, including any accompanying statements, inventories, schedules, and any other information, is true and complete. (If this is signed by an individual other than the taxpayer, they affirm that they are familiar with the extent and true value of all of the taxpayer's property subject to taxation in this county and that their affirmation is based on all the information of which they have any knowledge.)

Shelvin LeCorgen 4/4/2024

Signature Date Authorized Agent Address

678-780-9305 tax@unifiservice.com

Telephone Number Fax Number Email Address

Any individual who willfully makes and subscribes an abstract listing required by Subchapter II of Chapter 105 of the North Carolina General Statutes, which they do not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor. (Punishable by imprisonment up to 60 days.)

9589 0710 5270 1413 5338 61

Assessor	Buncombe County
State	NORTH CAROLINA
Assessor Account	0000800441
Legal Entity	Unifi Aviation LLC
Federal Tax ID	58-2198841
DBA	Unifi Aviation LLC
Property #	Unifi-NC-Buncombe-AVL

Asset Addition Listing 2024

Assets are included in the attached asset listing. Provided here for informational purposes only.

Activity	Asset Class	Acquisition Date	Asset Number	Asset Description	Addition Cost
Addition	Ground Service Equipment	11/21/2023	FAM017390	Belt Loader	$53,150
Addition	Ground Service Equipment	6/13/2023	FAM016073	Heater	$146,057
Transfer-In	Ground Service Equipment	9/7/2021	FAM012935	DISABLED PASSENGER RAMP	$104,131
Transfer-In	Ground Service Equipment	3/28/2019	FAM007215	TOW BAR	$3,197
Transfer-In	Ground Service Equipment	12/21/2018	FAM001408	CARGO CART	$1,600
Transfer-In	Ground Service Equipment	12/21/2018	FAM003239	AIRCRAFT TOW TRACTOR	$14,100
Transfer-In	Ground Service Equipment	12/21/2018	FAM003613	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003614	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003615	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003616	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003617	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003618	BAGGAGE CART	$558
Transfer-In	Ground Service Equipment	12/21/2018	FAM003624	GLYCOL STORAGE TANK	$139
Transfer-In	Ground Service Equipment	12/21/2018	FAM005657	TOW BAR	$1,800
Transfer-In	Ground Service Equipment	12/21/2018	FAM005713	BELT LOADER	$35,800
Transfer-In	Ground Service Equipment	12/21/2018	FAM005783	BAGGAGE CART	$3,900
Transfer-In	Ground Service Equipment	12/21/2018	FAM005784	BAGGAGE CART	$3,900
Transfer-In	Ground Service Equipment	12/21/2018	FAM005785	BAGGAGE CART	$3,900
Transfer-In	Ground Service Equipment	12/21/2018	FAM006410	TOW BAR	$2,200
Transfer-In	Ground Service Equipment	12/21/2018	FAM006667	LOADING STAND	$4,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM006668	LOADING STAND	$4,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM006669	LOADING STAND	$4,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM007052	TAIL TIP PREVENTION POLE	$800
Transfer-In	Ground Service Equipment	12/21/2018	FAM007111	SERVICE STEP	$4,800
Transfer-In	Ground Service Equipment	12/21/2018	FAM007618	AIR START	$37,800
Transfer-In	Ground Service Equipment	12/21/2018	FAM007627	BAGGAGE TRACTOR	$7,300
Transfer-In	Ground Service Equipment	12/21/2018	FAM007636	BAGGAGE TRACTOR	$7,300
Transfer-In	Ground Service Equipment	12/21/2018	FAM007637	BAGGAGE TRACTOR	$7,300
Transfer-In	Ground Service Equipment	12/21/2018	FAM007649	TOW BAR	$212
Transfer-In	Ground Service Equipment	12/21/2018	FAM007793	AIRCRAFT TOW TRACTOR	$20,200
Transfer-In	Ground Service Equipment	12/21/2018	FAM008008	BELT LOADER	$8,600
Transfer-In	Ground Service Equipment	12/21/2018	FAM008199	BAGGAGE TRACTOR	$7,300

Assessor	Buncombe County
State	NORTH CAROLINA
Assessor Account	0000800441
Legal Entity	Unifi Aviation LLC
Federal Tax ID	58-2198841
DBA	Unifi Aviation LLC
Property #	Unifi-NC-Buncombe-AVL

Asset Addition Listing 2024

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Activity	Asset Class	Acquisition Date	Asset Number	Asset Description	Addition Cost
Transfer-In	Ground Service Equipment	12/21/2018	FAM008411	LAVATORY SERVICE CART	$1,800
Transfer-In	Ground Service Equipment	12/21/2018	FAM008635	HEATER	$7,700
Transfer-In	Ground Service Equipment	12/21/2018	FAM009150	BAGGAGE CART	$500
Transfer-In	Ground Service Equipment	12/21/2018	FAM009153	BAGGAGE CART	$177
Transfer-In	Ground Service Equipment	12/21/2018	FAM009782	BAGGAGE TRACTOR	$7,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM010002	BAGGAGE TRACTOR	$7,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM010003	BAGGAGE TRACTOR	$7,400
Transfer-In	Ground Service Equipment	12/21/2018	FAM010005	BELT LOADER	$6,700
Transfer-In	Ground Service Equipment	12/21/2018	FAM010008	LAVATORY SERVICE CART	$2,015
Transfer-In	Ground Service Equipment	12/21/2018	FAM010009	STANDBY CART	$389
Transfer-In	Ground Service Equipment	12/21/2018	FAM010010	STANDBY CART	$389
Transfer-In	Ground Service Equipment	12/21/2018	FAM010011	STANDBY CART	$389
Transfer-In	Ground Service Equipment	12/21/2018	FAM010048	DE-ICE TRUCK	$33,300
Transfer-In	Ground Service Equipment	12/21/2018	FAM010281	TOW BAR	$900
Transfer-In	Ground Service Equipment	12/21/2018	FAM010297	TOW BAR	$800
Transfer-In	Ground Service Equipment	12/21/2018	FAM010325	TOW BAR	$1,000
Transfer-In	Ground Service Equipment	12/21/2018	FAM010536	GROUND POWER	$12,500
Transfer-In	Ground Service Equipment	12/21/2018	FAM010578	TOW BAR	$1,200
Transfer-In	Ground Service Equipment	12/21/2018	FAM011088	SNOW REMOVAL EQUIPMENT	$389
Asset Class Totals					**$584,382**
Total Added Cost					**$584,382**

Assessor	Buncombe County
State	NORTH CAROLINA
Account	0000800441
Legal Entity	Unifi Aviation LLC
Federal Tax ID	58-2198841
DBA	Unifi Aviation LLC
Property #	Unifi-NC-Buncombe-AVL

Asset Disposal Listing 2024

Activity	Asset Class	Acq Date	Asset Number	Asset Description	Disposal Amt	Disposal Date
Disposal	Ground Service Equipment	11/6/1997	000000685236-0000	BAGGAGE TRACTOR	$17,054	1/15/2023
Disposal	Ground Service Equipment	3/1/1998	000000684569-0000	AIRCARFT TOW TRACTOR	$78,864	1/15/2023
Disposal	Ground Service Equipment	7/11/2001	000000684646-0000	AIR START	$127,500	1/15/2023
Disposal	Ground Service Equipment	1/31/2003	000000685231-0000	BAGGAGE CART	$2,146	1/15/2023
Disposal	Ground Service Equipment	1/31/2003	000000685232-0000	BAGGAGE CART	$2,060	1/15/2023
Disposal	Ground Service Equipment	1/31/2005	000000685237-0000	BAGGAGE TRACTOR	$20,004	1/15/2023
Disposal	Ground Service Equipment	2/28/2005	000000685235-0000	BAGGAGE CART	$1,658	1/15/2023
Disposal	Ground Service Equipment	4/28/2006	000000685230-0000	AIRCARFT TOW TRACTOR	$17,000	1/15/2023
Disposal	Ground Service Equipment	12/1/2007	000000314369-0000	CARGO CART	$4,253	1/15/2023
Disposal	Ground Service Equipment	2/21/2008	000000685239-0000	LAVATORY SERVICE CART	$8,073	1/15/2023
Disposal	Ground Service Equipment	12/31/2014	000000685165-0000	BELT LOADER	$44,030	1/15/2023
Disposal	Ground Service Equipment	5/31/2016	000000595062-0000	GROUND POWER	$68,576	1/15/2023
Disposal	Ground Service Equipment	3/28/2019	000000188533-0000	TOW BAR	$3,197	1/15/2023
Asset Class Totals					**$394,415**	
Total Disposed Cost					**$394,415**	

Fixed Asset Listing: Tax Year 2024

Assessor	Buncombe County
State	NORTH CAROLINA
Assessor Account	0000800441
Client	Unifi Aviation LLC
Federal Tax ID	58-2198841
Property	Unifi-NC-Buncombe-AVL
Property Name	
Location	61 Terminal Dr,Fletcher,NC, 28732-6201
Please Note:	Cost Adjustment for Asset number FAM014748 from $381,780.20 to $400,366.44

Asset Classification	Acq Date	Asset Description	Asset Number	Cost	Trend Factor	% Good	Market Value
Ground Service Equipment	06/13/23	Heater	FAM016073	146,057		90.00%	131,451
Ground Service Equipment	11/21/23	Belt Loader	FAM017390	53,150		90.00%	47,835
	Acquisition Year Total			**$199,207**			**$179,286**
Ground Service Equipment	11/16/22	DE-ICE TRUCK	FAM014748	400,366		84.00%	336,308
	Acquisition Year Total			**$400,366**			**$336,308**
Ground Service Equipment	09/23/21	DE-ICE TRUCK	FAM012272	351,294		82.00%	288,061
Ground Service Equipment	09/07/21	DISABLED PASSENGER RAMP	FAM012935	104,131		82.00%	85,388
	Acquisition Year Total			**$455,425**			**$373,448**
Ground Service Equipment	03/28/19	TOW BAR	FAM007215	3,197		69.00%	2,206
	Acquisition Year Total			**$3,197**			**$2,206**
Ground Service Equipment	12/21/18	CARGO CART	FAM001408	1,600		56.00%	896
Ground Service Equipment	12/21/18	AIRCRAFT TOW TRACTOR	FAM003239	14,100		56.00%	7,896
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003613	558		56.00%	313
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003614	558		56.00%	313
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003615	558		56.00%	313
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003616	558		56.00%	313
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003617	558		56.00%	313
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM003618	558		56.00%	313
Ground Service Equipment	12/21/18	GLYCOL STORAGE TANK	FAM003624	139		56.00%	78
Ground Service Equipment	12/21/18	TOW BAR	FAM005657	1,800		56.00%	1,008
Ground Service Equipment	12/21/18	BELT LOADER	FAM005713	35,800		56.00%	20,048
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM005783	3,900		56.00%	2,184
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM005784	3,900		56.00%	2,184
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM005785	3,900		56.00%	2,184
Ground Service Equipment	12/21/18	TOW BAR	FAM006410	2,200		56.00%	1,232
Ground Service Equipment	12/21/18	LOADING STAND	FAM006667	4,400		56.00%	2,464
Ground Service Equipment	12/21/18	LOADING STAND	FAM006668	4,400		56.00%	2,464
Ground Service Equipment	12/21/18	LOADING STAND	FAM006669	4,400		56.00%	2,464
Ground Service Equipment	12/21/18	TAIL TIP PREVENTION POLE	FAM007052	800		56.00%	448
Ground Service Equipment	12/21/18	SERVICE STEP	FAM007111	4,800		56.00%	2,688
Ground Service Equipment	12/21/18	AIR START	FAM007618	37,800		56.00%	21,168
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM007627	7,300		56.00%	4,088
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM007636	7,300		56.00%	4,088

Fixed Asset Listing: Tax Year 2024

Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM007637	7,300	56.00%	4,088
Ground Service Equipment	12/21/18	TOW BAR	FAM007649	212	56.00%	119
Ground Service Equipment	12/21/18	AIRCRAFT TOW TRACTOR	FAM007793	20,200	56.00%	11,312
Ground Service Equipment	12/21/18	BELT LOADER	FAM008008	8,600	56.00%	4,816
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM008199	7,300	56.00%	4,088
Ground Service Equipment	12/21/18	LAVATORY SERVICE CART	FAM008411	1,800	56.00%	1,008
Ground Service Equipment	12/21/18	HEATER	FAM008635	7,700	56.00%	4,312
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM009150	500	56.00%	280
Ground Service Equipment	12/21/18	BAGGAGE CART	FAM009153	177	56.00%	99
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM009782	7,400	56.00%	4,144
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM010002	7,400	56.00%	4,144
Ground Service Equipment	12/21/18	BAGGAGE TRACTOR	FAM010003	7,400	56.00%	4,144
Ground Service Equipment	12/21/18	BELT LOADER	FAM010005	6,700	56.00%	3,752
Ground Service Equipment	12/21/18	LAVATORY SERVICE CART	FAM010008	2,015	56.00%	1,128
Ground Service Equipment	12/21/18	STANDBY CART	FAM010009	389	56.00%	218
Ground Service Equipment	12/21/18	STANDBY CART	FAM010010	389	56.00%	218
Ground Service Equipment	12/21/18	STANDBY CART	FAM010011	389	56.00%	218
Ground Service Equipment	12/21/18	DE-ICE TRUCK	FAM010048	33,300	56.00%	18,648
Ground Service Equipment	12/21/18	TOW BAR	FAM010281	900	56.00%	504
Ground Service Equipment	12/21/18	TOW BAR	FAM010297	800	56.00%	448
Ground Service Equipment	12/21/18	TOW BAR	FAM010325	1,000	56.00%	560
Ground Service Equipment	12/21/18	GROUND POWER	FAM010536	12,500	56.00%	7,000
Ground Service Equipment	12/21/18	TOW BAR	FAM010578	1,200	56.00%	672
Ground Service Equipment	12/21/18	SNOW REMOVAL EQUIPMENT	FAM011088	389	56.00%	218
	Acquisition Year Total			**$277,847**		**$155,594**
	Asset Class Total			**$1,336,043**		**$1,046,843**
Total				**$1,336,043**		**$1,046,843**

Total Cost	$1,336,043
Total Rendered Value	$1,046,843
Assessment Ratio	100.00%
	$1,046,843

Summary Asset Listing: Tax Year 2024

Assessor	Buncombe County
State	NORTH CAROLINA
Assessor Account Number	0000800441
Legal Entity	Unifi Aviation LLC
Federal Tax ID	58-2198841
Property	Unifi-NC-Buncombe-AVL
Property Name	
Description	
Please Note:	Cost Adjustment for Asset number FAM014748 from $381,780.20 to $400,366.44

Reportable, Taxable

Class:	**Ground Service Equipment**
Form Group:	**NC Business Personal Property Listing-Schedule A - Group 1 - Machinery and Equipment**
Depreciation Schedule:	**Schedule A-10 Year Life**

Year	Reported Cost	% Good	Trend Factor	Market Value	Assessment Ratio	Assessed Value
2023	199,207	0.90	1	179,286	1.00	179,286
2022	400,366	0.84	1	336,308	1.00	336,308
2021	455,425	0.82	1	373,448	1.00	373,448
2019	3,197	0.69	1	2,206	1.00	2,206
2018	277,847	0.56	1	155,594	1.00	155,594
2016	0	0.29	1	0	1.00	0
2014	0	0.25	1	0	1.00	0
2008	0	0.25	1	0	1.00	0
2007	0	0.25	1	0	1.00	0
2006	0	0.25	1	0	1.00	0
2005	0	0.25	1	0	1.00	0
2003	0	0.25	1	0	1.00	0
2001	0	0.25	1	0	1.00	0
1998	0	0.25	1	0	1.00	0
1997	0	0.25	1	0	1.00	0
Asset Class Total	**1,336,042**			**1,046,842**		**1,046,842**

Total Reportable, Taxable

Cost			Market Value	Assessment Ratio	Assessed Value
1,336,042			**1,046,842**	**1.00**	**1,046,842**

IMPORTANT

Please update your records accordingly.

The new contact information is:

Unifi Aviation LLC
950 East Paces Ferry Road NE; 20th FL
Atlanta, GA 30326
Attn: Tax Department

Ryan LLC (3rd party service provider) is **NO** longer preparing and filing the Business Personal Property Returns for Unifi Aviation LLC.

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

UNIFI AVIATION LLC
C/O TAX DEPARTMENT
950 E PACES FERRY RD NE FL 20
ATLANTA GA 30326-1180

May 22, 2024

RE: 2024 NOTICE OF VALUE & LATE LISTING PENALTY
********THIS IS NOT A BILL********
Abstract#: 0000800441

Dear Business Owner:
This is a courtesy notice of your business personal property value, based on the assets you reported on the 2024 business listing form submitted earlier this year. The 2024 Assessed Value for your business personal property is $1,046,842. Our records indicate your listing was not timely filed and therefore will receive a 10% penalty applied to the upcoming property tax notice.

Please note this is not a bill. No action is required on your part unless you choose to appeal the value. Business owners who disagree with their assessment or the penalty should submit an appeal within thirty days of the notice date. Once the appeal period expires the value will become final.

For your convenience a fillable appeal form is available online at buncombecounty.org/businesslisting and may be submitted via email at businesslisting@buncombecounty.org or by mail to Buncombe County Property Assessor, Attn: Business Listing, 155 Hilliard Ave, Asheville, NC 28801.

This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930

Sincerely,

Sherri Blackwell
Sherri Blackwell
Personal Property Manager

FT-105

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

****Appeal must be submitted within 30 days of your first Notice of Value****

FT-105 - Personal Property Appeal

ABSTRACT NUMBER	OWNER NAME	LOCATION
0000800441	Unifi Aviation LLC	61 Terminal Dr, Fletcher, NC 28732-6201

Please provide the reason for your appeal and attach any supporting documentation.

I am writing to request the waiver of the 10% penalty applied to the upcoming property tax notice. The 2024 personal property tax compliance was brought in-house and we no longer use Ryan LLC to file our personal property tax returns. In the process of bringing the compliance in-house we also had new personnel hired in the tax department who were new to the personal property tax cycle. While setting up the property tax calendar, which is followed for the compliance season, the due date for the Buncombe County personal property tax return was inadvertently set up as 4/15 which is when all of our other North Carolina returns are due. As soon as we discovered the error, the return was filed April 5th (please see attached copy of certified receipt). We understand the importance to adhering to deadlines and sincerely apologize for any inconvience this may have caused. The issue of timely filing has now been resolved prospectively with personnel training and software implementation. Despite the oversight in filing within the required timeframe, the taxpayer respectfully requests the penalty related to the late filing of the personal property tax return be abated and attributed to a change in processes and employees rather than an intention to file late. Thank you for your attention to this matter.

Signature

6/20/2024
Date

VP Tax
Title

Form may be submitted via email to businesslisting@buncombecounty.org

BUNCOMBE COUNTY
PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

371 T1 P1
UNIFI AVIATION LLC
C/O TAX DEPARTMENT
950 E PACES FERRY RD NE FL 20
ATLANTA GA 30326-1180

May 22, 2024

RE: 2024 NOTICE OF VALUE & LATE LISTING PENALTY
********THIS IS NOT A BILL********
Abstract#: 0000800441

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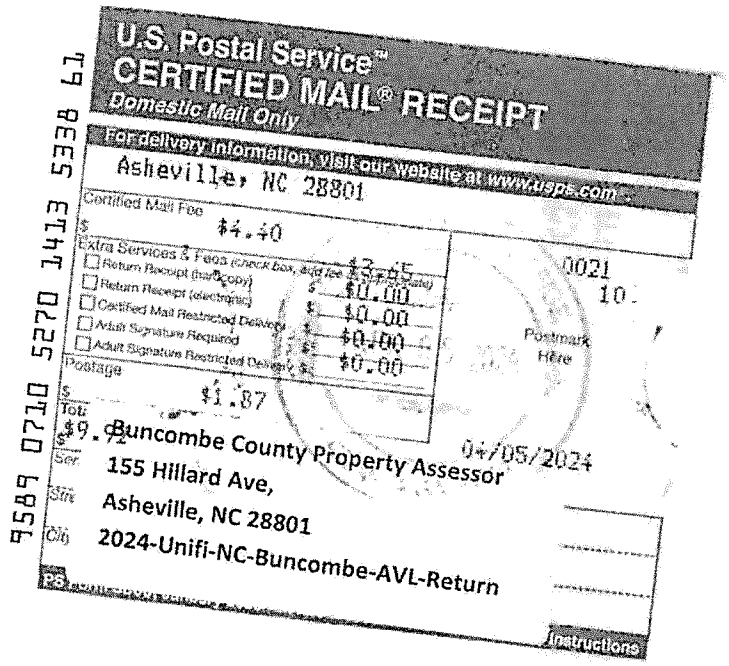
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This process supports our continued effort to better serve business owners by giving them advance notice of their assessments before tax bills are mailed in August. Our office is here to help, if you have questions, concerns, or want to schedule an appointment, please contact us at (828) 250-4930

Sincerely,

Sherri Blackwell
Sherri Blackwell
Personal Property Manager


U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com
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04/05/2024
Buncombe County Property Assessor
155 Hillard Ave,
Asheville, NC 28801
2024-Unifi-NC-Buncombe-AVL-Return
Instructions
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0021
10.

From: Joyce T. Neal
To: lori.mccloud@unifiservice.com
Subject: Response FT-105 Abstract number 0000800441
Date: Thursday, June 20, 2024 11:16:00 AM
Attachments: image001.png

Our office is in receipt of the appeal of the late listing penalty for Unifi Aviation LLC (800441).

Our office is unable to remove penalties that are applied correctly by North Carolina Statute. After review of the account, it does appear that the late listing penalty was applied correctly. The penalty amount associated with the late listing penalty is 10% of the bill amount. Using the assessed value mentioned on your Notice of Value of $1,046,842 the estimated bill (using 2023 tax rates, 2024 rates are yet to be set) is approximately $9,432.05. This would result in an estimated penalty of $943 and a final estimated total of $10,375.25. Again, all of these are estimates using the 2023 tax rates. The 2024 tax rates will be finalized by the county commissioners and published sometime in the summer.

Despite our office not being able to remove penalties, you do still have appeal options should you wish to continue with the appeal process. Should you wish to continue, our office will schedule a hearing at a later date, in front of the Buncombe County Board of Equalization and Review (BOER). It is at this hearing that you will be able to present your case to the BOER regarding the potential removal of the late listing penalty.

Also, I did want to pass along some information that you may deem helpful for future tax years. Our office is able to grant an extension via an online extension portal if filed in a timely manner. Typically speaking the portal opens in late December and remains open until January 31st. It is during this time period that a business may file for an extension. Once the process is completed the extended filing deadline is March 15th of the same calendar year. You can find the online extension portal at the following link: https://businessextensions.buncombecounty.org/.

Please notify me directly in a response to this email if you would like to withdraw your appeal of the late listing penalty, or if you wish to proceed and schedule a hearing with the BOER. If you have any additional questions or concerns about your assessment notice or the appeal process and its ramifications, please feel free to contact me via email or the telephone number listed in the signature below.

Regards,

Joyce T. Neal, SHRM-SCP
She/Her
Tax Assessment

February 11, 2025

Unifi Aviation LLC
Attn: Lori McCloud
950 E. Paces Ferry Rd. NE FL 20
Atlanta, GA 30326

Certified Mail, Return Receipt Requested
9214 8901 0661 5400 0204 2876 54

RE: Appeal of Penalty
Account No. 800441

Dear Ms. McCloud,

This letter is to advise you that the appeal to the Board of Equalization and Review will be heard on the updated date, **Monday, February 24, 2025**. The hearings will begin at 1:00 p.m. and continue until the Board of Equalization and Review has heard all appeals scheduled for that day. We request that you arrive fifteen minutes prior to the start of the hearings. If your appeal is called to be heard and you are not present your appeal will not be rescheduled. The Board of Equalization and Review will decide on your appeal whether you are present or not. This hearing will be held at the Buncombe County Planning Department located at 30 Valley St. Asheville, NC 28801.

If you have other information pertinent to this appeal, please forward to our office immediately for review prior to this board meeting. Failure to appear and testify before the Board at the time specified above may result in insufficient weight being given to your evidence, if the Board members require further clarification to make a determination.

If you have any questions, please contact Raina Dyer at (828) 250-4994. If you would like to attend the meeting virtually, please contact Ann Thomasson via email at ann.thomasson@buncombecounty.org.

Sincerely,

Eric Cregger
Interim Clerk, Board of Equalization and Review