

FORSYTH COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: SEPTEMBER 20, 2018

AGENDA ITEM NUMBER: 14

SUBJECT: RESOLUTION APPROVING REFUNDS BY THE TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$1,004.79

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

RECOMMENDED APPROVAL

SUMMARY OF INFORMATION:

In accordance with the provisions of N.C.G.S. 105-381, the Tax Assessor/Collector has determined that the taxpayers listed on the attached list are eligible for refunds.

ATTACHMENTS: YES NO

SIGNATURE:

G. Dudley Watts, Jr. / AMS
COUNTY MANAGER

DATE: September 17, 2018

**RESOLUTION APPROVING REFUNDS BY
THE TAX ASSESSOR/COLLECTOR**

WHEREAS, John Burgiss, Forsyth County Tax Assessor/Collector has certified that the amounts shown on the attached listing of city and county taxes have been levied and assessed illegally or through clerical error; and

WHEREAS, the taxpayers have in a timely manner pursuant to law, made demand in writing for a refund of such taxes, and the amounts have been certified by the Tax Assessor/Collector as being in excess of the amounts legally due by the taxpayers in accordance with G.S. 105-381; and

WHEREAS, the Tax Assessor/Collector has therefore determined that, as a result of the foregoing, there are overpayments of taxes of \$100.00 or more which should be refunded as shown for the following Fiscal Years:

| | |
|-------------|------------|
| 2017 – 2018 | \$1,004.79 |
|-------------|------------|

WHEREAS, the City of Winston-Salem and other municipalities in Forsyth County have each adopted a Resolution or entered into an interlocal agreement, which authorizes the Forsyth County Board of Commissioners to act on their behalf with regard to refunds, releases and reductions in tax claims.

NOW, THEREFORE, BE IT RESOLVED by the Forsyth County Board of Commissioners that the certified County amounts of individual refunds of taxes of \$100.00 or more shown on the attached list of refunds submitted by John Burgiss, Forsyth County Tax Assessor/Collector, are hereby approved and the Forsyth County Chief Financial Officer is directed to make said refunds in the total amount of \$349.15, including applicable interest.

BE IT FURTHER RESOLVED that the certified amounts of individual refunds of taxes of \$100.00 or more shown on the attached list of refunds submitted by the Tax Assessor/Collector for the City of Winston-Salem and other municipalities in Forsyth County, are hereby approved, and the County Chief Financial Officer is directed to make said refunds in the total amount of \$644.98, including applicable interest.

BE IT FURTHER RESOLVED that the certified amounts of individual fire tax refunds are hereby approved, and the County Chief Financial Officer is directed to make said refunds in the total amount of \$10.66, including applicable interest.

Adopted this the 20th day of September 2018.

| Name | Address_1 | Address_3 | Bill_Num | Refund_Reason | Create_Date | Tax_District | Levy_Type | NetChange | NetChangeInterest | NetChangeTotal | RefundAmount | RefundTotal |
|--|---------------------|-------------------------|----------|-----------------|-------------|--------------|-------------|------------|-------------------|----------------|--------------|-------------|
| BENNETT, GRAHAM FLANAGAN | PO BOX 2736 | WINSTON SALEM, NC 27102 | 17615322 | Adjustment | 7/2/2018 | FC | Tax | (\$101.66) | \$0.00 | (\$101.66) | \$185.60 | \$1,004.79 |
| BENNETT, GRAHAM FLANAGAN | PO BOX 2736 | WINSTON SALEM, NC 27102 | 17615322 | Adjustment | 7/2/2018 | WS | Tax | (\$83.94) | \$0.00 | (\$83.94) | \$185.60 | \$1,004.79 |
| BENNETT, GRAHAM FLANAGAN | PO BOX 2736 | WINSTON SALEM, NC 27102 | 17615322 | Adjustment | 7/2/2018 | WS | Vehicle Fee | \$0.00 | \$0.00 | \$0.00 | \$185.60 | \$1,004.79 |
| HATFIELD, GEORGE JAMES | PO BOX 25326 | WINSTON SALEM, NC 27114 | 42211076 | Situs error | 7/2/2018 | FC | Tax | \$0.00 | \$0.00 | \$0.00 | \$286.36 | \$1,004.79 |
| HATFIELD, GEORGE JAMES | PO BOX 25326 | WINSTON SALEM, NC 27114 | 42211076 | Situs error | 7/2/2018 | WS | Tax | (\$301.66) | \$0.00 | (\$301.66) | \$286.36 | \$1,004.79 |
| HATFIELD, GEORGE JAMES | PO BOX 25326 | WINSTON SALEM, NC 27114 | 42211076 | Situs error | 7/2/2018 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$286.36 | \$1,004.79 |
| HATFIELD, GEORGE JAMES | PO BOX 25326 | WINSTON SALEM, NC 27114 | 42211076 | Situs error | 7/2/2018 | CLFD | Tax | \$30.30 | \$0.00 | \$30.30 | \$286.36 | \$1,004.79 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SAL | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | 43582607 | Exempt Property | 7/16/2018 | FC | Tax | (\$85.66) | \$0.00 | (\$85.66) | \$182.05 | \$1,004.79 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SAL | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | 43582607 | Exempt Property | 7/16/2018 | WS | Tax | (\$70.73) | \$0.00 | (\$70.73) | \$182.05 | \$1,004.79 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SAL | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | 43582607 | Exempt Property | 7/16/2018 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$182.05 | \$1,004.79 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SAL | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | 43582607 | Exempt Property | 7/16/2018 | DWSID | Tax | (\$10.66) | \$0.00 | (\$10.66) | \$182.05 | \$1,004.79 |
| PULLIAM, JAMES MICHAEL | 118 BUCKINGHAM RD | WINSTON SALEM, NC 27104 | 37017273 | Adjustment | 7/5/2018 | FC | Tax | (\$70.45) | \$0.00 | (\$70.45) | \$128.62 | \$1,004.79 |
| PULLIAM, JAMES MICHAEL | 118 BUCKINGHAM RD | WINSTON SALEM, NC 27104 | 37017273 | Adjustment | 7/5/2018 | WS | Tax | (\$58.17) | \$0.00 | (\$58.17) | \$128.62 | \$1,004.79 |
| PULLIAM, JAMES MICHAEL | 118 BUCKINGHAM RD | WINSTON SALEM, NC 27104 | 37017273 | Adjustment | 7/5/2018 | WS | Vehicle Fee | \$0.00 | \$0.00 | \$0.00 | \$128.62 | \$1,004.79 |
| ROGERS, MICHAEL LEE | 720 ROSLYN RD | WINSTON SALEM, NC 27104 | 30370218 | Mileage | 7/12/2018 | FC | Tax | (\$63.55) | \$0.00 | (\$63.55) | \$116.03 | \$1,004.79 |
| ROGERS, MICHAEL LEE | 720 ROSLYN RD | WINSTON SALEM, NC 27104 | 30370218 | Mileage | 7/12/2018 | WS | Tax | (\$52.48) | \$0.00 | (\$52.48) | \$116.03 | \$1,004.79 |
| ROGERS, MICHAEL LEE | 720 ROSLYN RD | WINSTON SALEM, NC 27104 | 30370218 | Mileage | 7/12/2018 | WS | Vehicle Fee | \$0.00 | \$0.00 | \$0.00 | \$116.03 | \$1,004.79 |
| WYKE, CHARLES DANIEL | 1238 MURPHY LN | WINSTON SALEM, NC 27104 | 41795300 | Over Assessment | 7/2/2018 | FC | Tax | (\$58.13) | \$0.00 | (\$58.13) | \$106.13 | \$1,004.79 |
| WYKE, CHARLES DANIEL | 1238 MURPHY LN | WINSTON SALEM, NC 27104 | 41795300 | Over Assessment | 7/2/2018 | WS | Tax | (\$48.00) | \$0.00 | (\$48.00) | \$106.13 | \$1,004.79 |
| WYKE, CHARLES DANIEL | 1238 MURPHY LN | WINSTON SALEM, NC 27104 | 41795300 | Over Assessment | 7/2/2018 | WS | Vehicle Fee | \$0.00 | \$0.00 | \$0.00 | \$106.13 | \$1,004.79 |

| Tax_District_Summary | District_Type_Summary | Net_Change_Summary | Sum_Net_Change_Summary |
|----------------------|-----------------------|--------------------|------------------------|
| FC | COUNTY | (\$379.45) | (\$1,004.79) |
| WS | CITY | (\$644.98) | (\$1,004.79) |
| CLFD | FIRE | \$30.30 | (\$1,004.79) |
| DWSID | SPECIAL | (\$10.66) | (\$1,004.79) |

| County | Refund_Time_Period | Refund_Fiscal_Year | Refund_Types | Refund_Status | Report_Run_Date |
|---------|--------------------|--------------------|-------------------|--------------------|-----------------|
| Forsyth | July | 2018 - 2019 | Adjustment >= 100 | AUTHORIZED,PENDING | 8/1/2018 8:23 |

M E M O R A N D U M

DATE: AUGUST 14, 2018
TO: Dudley Watts
County Manager
FROM: John T. Burgiss
Tax Assessor/Collector
RE: Tax Refunds

In accordance with procedures established with the Commissioners, the attached list of taxpayers are due refunds of County taxes totaling \$349.15 including applicable interest, refunds of municipal taxes totaling \$644.98, including applicable interest, and refunds of fire taxes totaling \$10.66, including applicable interest. The taxpayer's name is shown along with the reason for the refund and the amount. I am available to answer any questions you may have.

I, John Burgiss, Forsyth County Tax Assessor/Collector, do hereby certify that the attached list of taxes were required to be paid, and have been collected, through clerical error or by a tax illegally levied and assessed. The taxpayers have made demand in writing for the refund of such taxes paid, and the amounts shown on this list are in excess of the amounts legally due by the taxpayers and should be refunded for the reasons hereinafter set forth in accordance with G.S. 105-381.



John Burgiss, RES
Assessor/Collector

JTB/tcl