

FORSYTH COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: SEPTEMBER 26, 2016 AGENDA ITEM NUMBER: 12

SUBJECT: RESOLUTION APPROVING REFUNDS BY THE TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$2,157.88

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

In accordance with 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: *J. Audrey White, Jr.* DATE: September 21, 2016
COUNTY MANAGER

**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:

| | |
|-------------|------------|
| 2016 – 2017 | \$2,157.88 |
|-------------|------------|

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 \$1,178.87, 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 \$962.21, 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 \$16.80.


Adopted this the 26th day of September 2016.

M E M O R A N D U M

DATE: SEPTEMBER 14, 2016
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 \$1,178.87, including applicable interest, and refunds of municipal taxes totaling \$962.21, including applicable interest. Individual fire tax refunds requiring approval total \$16.80. 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/arw

| primary_owner | Address_1 | Address_2 | Address_3 | Tax_District | Levy_Type | NetChangeTotal | RefundAmount | Refund_Reason |
|--|--------------------------|------------|-------------------------|--------------|-------------|----------------|---------------------|-----------------|
| BRANDON, JERRY WAYNE | 6758 LINWOOD DR | | CLEMMONS, NC 27012 | FC | Tax | (\$87.72) | \$108.72 | Over Assessment |
| BRANDON, JERRY WAYNE | 6758 LINWOOD DR | | CLEMMONS, NC 27012 | CL | Tax | (\$13.80) | \$108.72 | Over Assessment |
| BRANDON, JERRY WAYNE | 6758 LINWOOD DR | | CLEMMONS, NC 27012 | CLFD | Tax | (\$7.20) | \$108.72 | Over Assessment |
| BUNKER HILL UNITED METHODIST CHURCH | 1510 BUNKER HILL SANDY | RIDGE ROAD | KERNERSVILLE, NC 27284 | FC | Tax | (\$107.46) | \$208.46 | Exempt Property |
| BUNKER HILL UNITED METHODIST CHURCH | 1510 BUNKER HILL SANDY | RIDGE ROAD | KERNERSVILLE, NC 27284 | WS | Tax | (\$86.00) | \$208.46 | Exempt Property |
| BUNKER HILL UNITED METHODIST CHURCH | 1510 BUNKER HILL SANDY | RIDGE ROAD | KERNERSVILLE, NC 27284 | WS | Vehicle Fee | (\$15.00) | \$208.46 | Exempt Property |
| FRIDAY, MARY PADGETT | 730 E SPRAGUE ST | | WINSTON SALEM, NC 27107 | FC | Tax | (\$170.00) | \$306.05 | Adjustment |
| FRIDAY, MARY PADGETT | 730 E SPRAGUE ST | | WINSTON SALEM, NC 27107 | WS | Tax | (\$136.05) | \$306.05 | Adjustment |
| FRIDAY, MARY PADGETT | 730 E SPRAGUE ST | | WINSTON SALEM, NC 27107 | WS | Vehicle Fee | \$0.00 | \$306.05 | Adjustment |
| HUMPHREY, JONATHAN EDWARD | 2013 EMORYWOOD RD | | RURAL HALL, NC 27045 | FC | Tax | (\$105.63) | \$120.80 | Over Assessment |
| HUMPHREY, JONATHAN EDWARD | 2013 EMORYWOOD RD | | RURAL HALL, NC 27045 | SUFD | Tax | (\$15.17) | \$120.80 | Over Assessment |
| KROTTNAURER, JOHAN KAREL | 6010 KNOWLEDGE DR | | CLEMMONS, NC 27012 | FC | Tax | \$0.00 | \$162.05 | Situs error |
| KROTTNAURER, JOHAN KAREL | 6010 KNOWLEDGE DR | | CLEMMONS, NC 27012 | WS | Tax | (\$163.86) | \$162.05 | Situs error |
| KROTTNAURER, JOHAN KAREL | 6010 KNOWLEDGE DR | | CLEMMONS, NC 27012 | WS | Vehicle Fee | (\$15.00) | \$162.05 | Situs error |
| KROTTNAURER, JOHAN KAREL | 6010 KNOWLEDGE DR | | CLEMMONS, NC 27012 | CLFD | Tax | \$16.81 | \$162.05 | Situs error |
| SMITH, GALVIN LEE | 2044 LASH RD | | WINSTON SALEM, NC 27106 | FC | Tax | (\$61.18) | \$123.47 | Military |
| SMITH, GALVIN LEE | 2044 LASH RD | | WINSTON SALEM, NC 27106 | WS | Tax | (\$47.29) | \$123.47 | Military |
| SMITH, GALVIN LEE | 2044 LASH RD | | WINSTON SALEM, NC 27106 | WS | Vehicle Fee | (\$15.00) | \$123.47 | Military |
| TAYLOR, WALTER DOUGLAS | 627 LEWISVILLE VIENNA RD | | LEWISVILLE, NC 27023 | FC | Tax | (\$102.71) | \$138.82 | Over Assessment |
| TAYLOR, WALTER DOUGLAS | 627 LEWISVILLE VIENNA RD | | LEWISVILLE, NC 27023 | LE | Tax | (\$24.87) | \$138.82 | Over Assessment |
| TAYLOR, WALTER DOUGLAS | 627 LEWISVILLE VIENNA RD | | LEWISVILLE, NC 27023 | LEFD | Tax | (\$11.24) | \$138.82 | Over Assessment |
| WAKE FOREST UNIVERSITY | PO BOX 7286 | | WINSTON SALEM, NC 27109 | FC | Tax | (\$197.37) | \$355.32 | Exempt Property |
| WAKE FOREST UNIVERSITY | PO BOX 7286 | | WINSTON SALEM, NC 27109 | WS | Tax | (\$157.95) | \$355.32 | Exempt Property |
| WHITCOMB, ALICE MARIE | 361 BIRCHRIDGE DR | | KERNERSVILLE, NC 27284 | FC | Tax | (\$88.54) | \$154.25 | Mileage |
| WHITCOMB, ALICE MARIE | 361 BIRCHRIDGE DR | | KERNERSVILLE, NC 27284 | KE | Tax | (\$65.71) | \$154.25 | Mileage |
| WHITCOMB, ALICE MARIE | 361 BIRCHRIDGE DR | | KERNERSVILLE, NC 27284 | KE | Vehicle Fee | \$0.00 | \$154.25 | Mileage |
| WINSTON SALEM INDUSTRIES FOR THE BLIND INC | 7730 N POINT DR | | WINSTON SALEM, NC 27106 | FC | Tax | (\$140.94) | \$268.73 | Exempt Property |
| WINSTON SALEM INDUSTRIES FOR THE BLIND INC | 7730 N POINT DR | | WINSTON SALEM, NC 27106 | WS | Tax | (\$112.79) | \$268.73 | Exempt Property |
| WINSTON SALEM INDUSTRIES FOR THE BLIND INC | 7730 N POINT DR | | WINSTON SALEM, NC 27106 | WS | Vehicle Fee | (\$15.00) | \$268.73 | Exempt Property |
| WONG, STEVEN HOW YAN | 3121 ALLERTON LAKE DR | | WINSTON SALEM, NC 27106 | FC | Tax | (\$117.32) | \$211.21 | Over Assessment |
| WONG, STEVEN HOW YAN | 3121 ALLERTON LAKE DR | | WINSTON SALEM, NC 27106 | WS | Tax | (\$93.89) | \$211.21 | Over Assessment |
| WONG, STEVEN HOW YAN | 3121 ALLERTON LAKE DR | | WINSTON SALEM, NC 27106 | WS | Vehicle Fee | \$0.00 | \$211.21 | Over Assessment |
| | | | | | | | <u>(\$2,157.88)</u> | |

| Tax_District_Summary | District_Type_Summary | Net_Change_Summary |
|----------------------|-----------------------|---------------------|
| FC | COUNTY | (\$1,178.87) |
| CL | CITY | (\$13.80) |
| KE | CITY | (\$65.71) |
| LE | CITY | (\$24.87) |
| WS | CITY | (\$857.83) |
| CLFD | FIRE | \$9.61 |
| LEFD | FIRE | (\$11.24) |
| SUFD | FIRE | (\$15.17) |
| | | <u>(\$2,157.88)</u> |