

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: JUNE 13, 2019 AGENDA ITEM NUMBER: 21

SUBJECT: RESOLUTION APPROVING REFUNDS BY THE DEPUTY TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$431.29 (NORTH CAROLINA VEHICLE TAX SYSTEM, OVER \$100)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

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

ATTACHMENTS: YES NO

SIGNATURE: *f. Dudley Watts, Jr. /AMS* DATE: June 10, 2019
COUNTY MANAGER

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

WHEREAS Michael D. Pollock, Forsyth County Deputy 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;

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 Deputy Tax Assessor/Collector as being in excess of the amounts legally due by the taxpayers in accordance with G.S. 105-381;

WHEREAS the Deputy 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:

2018 – 2019	\$ 431.29
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; and

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 Michael D. Pollock, Forsyth County Deputy Tax Assessor/Collector, are hereby approved and the Forsyth County Chief Financial Officer is directed to make said refunds in the total amount of \$130.64, including applicable interest; and

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 Deputy 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 \$300.65, including applicable interest.

Adopted this the 13th day of June 2019.

M E M O R A N D U M

DATE: MAY 22, 2019
TO: Dudley Watts
County Manager
FROM: Michael D. Pollock
Deputy 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 \$130.64, including applicable interest, and refunds of municipal taxes totaling \$300.65, 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, Michael D. Pollock, Forsyth County Deputy 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.



Michael D. Pollock
Deputy Tax Assessor/Collector

MDP/jsp

BusinessName	Address_1	Address_3	Refund_Type	Bill_Num	PlateNum	Status	Transaction_Num	Refund_Description	Refund_Reason	Create_Date	Tax_District	Levy_Type	NetChange	NetChangeInterest	NetChangeTotal	RefundAmount	RefundTotal
GUILFORD COUNTY	PO BOX 3138	GREENSBORO, NC 27402	Adjustment >= \$100	46689580	VV54665	PENDING	153389604	[AS0168] - Refund Ge	Change of County	3/8/2019	FC	Tax	(\$62.80)	\$0.00	(\$62.80)	\$129.65	\$431.29
GUILFORD COUNTY	PO BOX 3138	GREENSBORO, NC 27402	Adjustment >= \$100	46689580	VV54665	PENDING	153389604	[AS0168] - Refund Ge	Change of County	3/8/2019	WS	Tax	(\$51.85)	\$0.00	(\$51.85)	\$129.65	\$431.29
GUILFORD COUNTY	PO BOX 3138	GREENSBORO, NC 27402	Adjustment >= \$100	46689580	VV54665	PENDING	153389604	[AS0168] - Refund Ge	Change of County	3/8/2019	WS	Vehicle Fee	(\$15.00)	\$0.00	(\$15.00)	\$129.65	\$431.29
SLAMP, RICHARD ALLEN	1405 WESTBROOK DR	WINSTON SALEM, NC 27103	Adjustment >= \$100	45007884	TPM4798	PENDING	154220160	Refund Generated du	Adjustment	3/19/2019	FC	Tax	(\$98.57)	\$0.00	(\$98.57)	\$179.97	\$431.29
SLAMP, RICHARD ALLEN	1405 WESTBROOK DR	WINSTON SALEM, NC 27103	Adjustment >= \$100	45007884	TPM4798	PENDING	154220160	Refund Generated du	Adjustment	3/19/2019	WS	Tax	(\$81.40)	\$0.00	(\$81.40)	\$179.97	\$431.29
SLAMP, RICHARD ALLEN	1405 WESTBROOK DR	WINSTON SALEM, NC 27103	Adjustment >= \$100	45007884	TPM4798	PENDING	154220160	Refund Generated du	Adjustment	3/19/2019	WS	Vehicle Fee	\$0.00	\$0.00	\$0.00	\$179.97	\$431.29
WITCHER, JO BERRY	2469 HWY 66 S	KERNERSVILLE, NC 27284	Adjustment >= \$100	46195003	FLR6613	PENDING	206019480	Refund Generated du	Situs error	3/22/2019	FC	Tax	\$0.00	\$0.00	\$0.00	\$121.67	\$431.29
WITCHER, JO BERRY	2469 HWY 66 S	KERNERSVILLE, NC 27284	Adjustment >= \$100	46195003	FLR6613	PENDING	206019480	Refund Generated du	Situs error	3/22/2019	WS	Tax	(\$137.40)	\$0.00	(\$137.40)	\$121.67	\$431.29
WITCHER, JO BERRY	2469 HWY 66 S	KERNERSVILLE, NC 27284	Adjustment >= \$100	46195003	FLR6613	PENDING	206019480	Refund Generated du	Situs error	3/22/2019	WS	Vehicle Fee	(\$15.00)	\$0.00	(\$15.00)	\$121.67	\$431.29
WITCHER, JO BERRY	2469 HWY 66 S	KERNERSVILLE, NC 27284	Adjustment >= \$100	46195003	FLR6613	PENDING	206019480	Refund Generated du	Situs error	3/22/2019	HOFD	Tax	\$30.73	\$0.00	\$30.73	\$121.67	\$431.29
Tax_District_Summary	District_Type_Summary	Net_Change_Summary	Sum_Net_Change_Summary														
FC	COUNTY	(\$161.37)	(\$431.29)														
WS	CITY	(\$300.65)	(\$431.29)														
HOFD	FIRE	\$30.73	(\$431.29)														
County	Refund_Time_Period	Refund_Fiscal_Year	Refund_Types	Refund_Status	Report_Run_Date												
Forsyth	March	2018 - 2019	Adjustment >= \$100	AUTHORIZED,PENDING	4/2/2019 12:51												