

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: NOVEMBER 14, 2019

AGENDA ITEM NUMBER: _____

13

SUBJECT: RESOLUTION APPROVING REFUNDS BY THE TAX ASSESSOR/COLLECTOR IN THE AMOUNT OF \$1,827.80

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend 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: _____

J. Dudley Watts, Jr. /AMS
COUNTY MANAGER

DATE: _____

November 8, 2019

**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;

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;

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 | \$1,827.80 |
|-------------|------------|

; 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 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 \$711.35, 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 \$1,098.05, including applicable interest; and

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 \$18.40, including applicable interest.

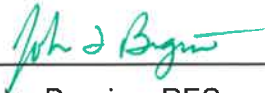
Adopted this the 14th day of November 2019.

M E M O R A N D U M

DATE: OCTOBER 7, 2019
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 \$711.35, including applicable interest, and refunds of municipal taxes totaling \$1,098.05, including applicable interest. Individual fire tax refunds requiring approval total \$18.40 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

| primary_owner | 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 |
|--|-----------------------|-------------------------|------------------------|--------------------|-----------------|---------|-----------------|-----------------------|------------------|-------------|--------------|-------------|------------|-------------------|----------------|--------------|-------------|
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27203 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949191 | [A50168] - Refund Ger | Change of County | 9/5/2019 | FC | Tax | (\$335.42) | \$0.00 | (\$335.42) | \$618.85 | \$1,827.80 |
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27203 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949191 | [A50168] - Refund Ger | Change of County | 9/5/2019 | WS | Tax | (\$268.43) | \$0.00 | (\$268.43) | \$618.85 | \$1,827.80 |
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27203 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949191 | [A50168] - Refund Ger | Change of County | 9/5/2019 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$618.85 | \$1,827.80 |
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27293 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949194 | [A50168] - Refund Ger | Change of County | 9/5/2019 | FC | Tax | (\$298.78) | \$0.00 | (\$298.78) | \$560.48 | \$1,827.80 |
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27293 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949194 | [A50168] - Refund Ger | Change of County | 9/5/2019 | WS | Tax | (\$246.70) | \$0.00 | (\$246.70) | \$560.48 | \$1,827.80 |
| DAVIDSON COUNTY | PO BOX 1617 | LEXINGTON, NC 27293 | Adjustment >= \$100 | 37026831 | TXF7781 | PENDING | 168949194 | [A50168] - Refund Ger | Change of County | 9/5/2019 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$560.48 | \$1,827.80 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SALEM | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | Adjustment >= \$100 | 49464860 | JES169 | PENDING | 22442864 | Refund Generated due | Exempt Property | 9/3/2019 | FC | Tax | (\$96.01) | \$0.00 | (\$96.01) | \$202.22 | \$1,827.80 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SALEM | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | Adjustment >= \$100 | 49464860 | JES169 | PENDING | 22442864 | Refund Generated due | Exempt Property | 9/3/2019 | WS | Tax | (\$79.27) | \$0.00 | (\$79.27) | \$202.22 | \$1,827.80 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SALEM | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | Adjustment >= \$100 | 49464860 | JES169 | PENDING | 22442864 | Refund Generated due | Exempt Property | 9/3/2019 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$202.22 | \$1,827.80 |
| HOUSING AUTHORITY OF THE CITY OF WINSTON SALEM | 50 W 4TH ST STE 300 | WINSTON SALEM, NC 27101 | Adjustment >= \$100 | 49464860 | JES169 | PENDING | 22442864 | Refund Generated due | Exempt Property | 9/3/2019 | DWSID | Tax | (\$11.94) | \$0.00 | (\$11.94) | \$202.22 | \$1,827.80 |
| LOVELACE, MICHAEL WAYNE | 6797 LITTLEFIELD DR | TOBACCOVILLE, NC 27050 | Adjustment >= \$100 | 49827049 | LUVYS8BQ | PENDING | 282374370 | Refund Generated due | Situs error | 9/13/2019 | FC | Tax | \$0.00 | \$0.01 | \$0.01 | \$234.05 | \$1,827.80 |
| LOVELACE, MICHAEL WAYNE | 6797 LITTLEFIELD DR | TOBACCOVILLE, NC 27050 | Adjustment >= \$100 | 49827049 | LUVYS8BQ | PENDING | 282374370 | Refund Generated due | Situs error | 9/13/2019 | WS | Tax | (\$246.74) | (\$14.19) | (\$260.93) | \$234.05 | \$1,827.80 |
| LOVELACE, MICHAEL WAYNE | 6797 LITTLEFIELD DR | TOBACCOVILLE, NC 27050 | Adjustment >= \$100 | 49827049 | LUVYS8BQ | PENDING | 282374370 | Refund Generated due | Situs error | 9/13/2019 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$234.05 | \$1,827.80 |
| LOVELACE, MICHAEL WAYNE | 6797 LITTLEFIELD DR | TOBACCOVILLE, NC 27050 | Adjustment >= \$100 | 49827049 | LUVYS8BQ | PENDING | 282374370 | Refund Generated due | Situs error | 9/13/2019 | CFSD | Tax | \$2.83 | \$0.16 | \$2.99 | \$234.05 | \$1,827.80 |
| LOVELACE, MICHAEL WAYNE | 6797 LITTLEFIELD DR | TOBACCOVILLE, NC 27050 | Adjustment >= \$100 | 49827049 | LUVYS8BQ | PENDING | 282374370 | Refund Generated due | Situs error | 9/13/2019 | ORFD | Tax | \$36.77 | \$2.11 | \$38.88 | \$234.05 | \$1,827.80 |
| DL PETERSON TRUST | PO BOX 2959 | WINSTON-SALEM, NC 27102 | Adjustment >= \$100 | 48192959 | FFZ9493 | PENDING | 227258272 | [A50168] - Refund Ger | Over Assessment | 9/27/2019 | FC | Tax | (\$51.88) | \$0.00 | (\$51.88) | \$101.17 | \$1,827.80 |
| DL PETERSON TRUST | PO BOX 2959 | WINSTON-SALEM, NC 27102 | Adjustment >= \$100 | 48192959 | FFZ9493 | PENDING | 227258272 | [A50168] - Refund Ger | Over Assessment | 9/27/2019 | WS | Tax | (\$42.83) | \$0.00 | (\$42.83) | \$101.17 | \$1,827.80 |
| DL PETERSON TRUST | PO BOX 2959 | WINSTON-SALEM, NC 27102 | Adjustment >= \$100 | 48192959 | FFZ9493 | PENDING | 227258272 | [A50168] - Refund Ger | Over Assessment | 9/27/2019 | WS | Vehicle Fee | \$0.00 | \$0.00 | \$0.00 | \$101.17 | \$1,827.80 |
| DL PETERSON TRUST | PO BOX 2959 | WINSTON-SALEM, NC 27102 | Adjustment >= \$100 | 48192959 | FFZ9493 | PENDING | 227258272 | [A50168] - Refund Ger | Over Assessment | 9/27/2019 | DWSID | Tax | (\$6.46) | \$0.00 | (\$6.46) | \$101.17 | \$1,827.80 |
| SHELTON, ELVIN EDWARD III | 1045 LAPLATA DR | KERNERSVILLE, NC 27284 | Adjustment >= \$100 | 49980367 | HDC1943 | PENDING | 284072395 | Refund Generated due | Situs error | 9/27/2019 | FC | Tax | \$0.00 | \$0.00 | \$0.00 | \$111.03 | \$1,827.80 |
| SHELTON, ELVIN EDWARD III | 1045 LAPLATA DR | KERNERSVILLE, NC 27284 | Adjustment >= \$100 | 49980367 | HDC1943 | PENDING | 284072395 | Refund Generated due | Situs error | 9/27/2019 | WS | Tax | (\$124.89) | \$0.00 | (\$124.89) | \$111.03 | \$1,827.80 |
| SHELTON, ELVIN EDWARD III | 1045 LAPLATA DR | KERNERSVILLE, NC 27284 | Adjustment >= \$100 | 49980367 | HDC1943 | PENDING | 284072395 | Refund Generated due | Situs error | 9/27/2019 | WS | Vehicle Fee | (\$15.00) | \$0.00 | (\$15.00) | \$111.03 | \$1,827.80 |
| SHELTON, ELVIN EDWARD III | 1045 LAPLATA DR | KERNERSVILLE, NC 27284 | Adjustment >= \$100 | 49980367 | HDC1943 | PENDING | 284072395 | Refund Generated due | Situs error | 9/27/2019 | CFSD | Tax | \$1.43 | \$0.00 | \$1.43 | \$111.03 | \$1,827.80 |
| SHELTON, ELVIN EDWARD III | 1045 LAPLATA DR | KERNERSVILLE, NC 27284 | Adjustment >= \$100 | 49980367 | HDC1943 | PENDING | 284072395 | Refund Generated due | Situs error | 9/27/2019 | PGFD | Tax | \$27.43 | \$0.00 | \$27.43 | \$111.03 | \$1,827.80 |
| Tax_District_Summary | District_Type_Summary | Net_Change_Summary | Sum_Net_Change_Summary | | | | | | | | | | | | | | |
| FC | COUNTY | (\$782.08) | (\$1,827.80) | | | | | | | | | | | | | | |
| WS | CITY | (\$1,098.05) | (\$1,827.80) | | | | | | | | | | | | | | |
| CFSD | FIRE | \$4.42 | (\$1,827.80) | | | | | | | | | | | | | | |
| ORFD | FIRE | \$38.88 | (\$1,827.80) | | | | | | | | | | | | | | |
| PGFD | FIRE | \$27.43 | (\$1,827.80) | | | | | | | | | | | | | | |
| DWSID | SPECIAL | (\$18.40) | (\$1,827.80) | | | | | | | | | | | | | | |
| County | Refund_Time_Period | Refund_Fiscal_Year | Refund_Types | Refund_Status | Report_Run_Date | | | | | | | | | | | | |
| Forsyth | September | 2019 - 2020 | Adjustment >= \$100 | AUTHORIZED,PENDING | 10/1/2019 16:02 | | | | | | | | | | | | |