

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: April 21, 2009

Action Agenda
Item No. 4-d

SUBJECT: Property Tax Refunds

DEPARTMENT: Assessor's Office

PUBLIC HEARING: (Y/N) No

ATTACHMENT(S):

INFORMATION CONTACT:
John Smith, 245-2101

Resolution
Spreadsheet

PURPOSE: To consider adoption of a refund resolution related to three (3) requests for property tax refund.

BACKGROUND: The Assessor's Office has received three (3) requests from taxpayers for refund of property taxes paid in prior fiscal years. General Statute 105-381(b), "Action of Governing Body" provides that "upon receiving a taxpayer's written statement of defense and request for release or refund, the governing body of the Taxing Unit shall within 90 days after receipt of such a request determine whether the taxpayer has a valid defense to the tax imposed or any part thereof and shall either release or refund that portion of the amount that is determined to be in excess of the correct liability or notify the taxpayer in writing that no release or refund will be made". North Carolina law allows the Board to approve property tax refunds for the current and four previous fiscal years.

FINANCIAL IMPACT: Approval of these changes will result in a net reduction in revenue of \$10,848.98 to the County, municipalities, and special districts. For FY 2008/2009, the total net reduction in revenue is \$19,176.98. The Tax Assessor recognized refunds could impact the budget and accounts for these in the annual budget projections.

RECOMMENDATION(S): The Manager recommends the Board approve the attached resolution approving three (3) property tax refund requests in accordance with N.C. General Statute 105-381.

NORTH CAROLINA

ORANGE COUNTY

REFUND/RELEASE RESOLUTION (Approval)

Whereas, North Carolina General Statutes 105-381 and/or 330.2(B) allows for the refund and/or release of taxes when the Board of County Commissioners determines that a taxpayer applying for the refund/release has a valid defense to the tax imposed; and

Whereas, the properties listed in each of the attached "Request for Property Tax Refund/Release" has been taxed and the tax has been collected; and

Whereas, as to each of the properties listed in the Request for Property Tax Refund/Release, the taxpayer has timely applied in writing for a refund of the tax imposed and has presented a valid defense to the tax imposed as indicated on the Request for Property Tax Refund/Release.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY THAT the recommended property tax refund(s) and release(s)are approved.

Upon motion duly made and seconded, the foregoing resolution was passed by the following votes:

Ayes: Commissioners _____

Noes: _____

I, Donna Baker, Clerk to the Board of Commissioners for the County of Orange, North Carolina, DO HEREBY CERTIFY that the foregoing has been carefully copied from the recorded minutes of the Board of Commissioners for said County at a regular meeting of said Board held on _____, said record having been made in the Minute Book of the minutes of said Board, and is a true copy of so much of said proceedings of said Board as relates in any way to the passage of the resolution described in said proceedings.

WITNESS my hand and the corporate seal of said County, this _____ day of _____, 2009.

Clerk to the Board of Commissioners

REFUND/RELEASE

April 21, 2009

Name	Map Ref	Tract #	Old Value	New Value	Value Difference	Rate Code	Financial Impact	Property Description	Reason for Adjustment
James C Thompson	Acct 117197		107,176	0	-107,176	10	-2,348.25	Bus Personal	Illegal Tax 105-381(a)(1)b Refund is for year 2007 and 2008 Double Assessment. Owner listed and paid taxes on business personal property twice.
David A Hibbert	7.118..78	277876	366,374	32,478	-333,896	02	-8,014.40	Residence	Illegal Tax 105-381(a)(1)b Refund is for years 2005-2007 Property straddles both Orange and Chatham. The house is in Chatham Co. Owner has previously been taxed in Orange County but has now requested to be released to Chatham County.
Mark B Mitchell	7.24Q..45	756609	391,111	377,154	-13,957	22	-486.33	Residence	Illegal Tax 105-381(a)(1)b Refund is for years 2007 & 2008 A swimming pool was taxed on this property in error, it actually belonged to the adjoining property.
					-455,029		-10,848.98		