

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: February 2, 2010

Action Agenda
Item No. 4-d

SUBJECT: Property Tax Refunds

DEPARTMENT: Tax Administration

PUBLIC HEARING: (Y/N)

Yes No

ATTACHMENT(S):

Resolution
Spreadsheet

INFORMATION CONTACT:

Jo Roberson, 245-2727

PURPOSE: To consider adoption of a refund resolution related to six (6) requests for property tax refund.

BACKGROUND: The Tax Administration Office has received six (6) requests from a taxpayer 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 this change will result in a net reduction in revenue of \$9,152.81 to the County, municipalities, and special districts. The Tax Assessor recognized that refunds could impact the budget and accounted for these in the annual budget projections.

RECOMMENDATION(S): The Manager recommends the Board approve the attached resolution approving these 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 _____, 2010.

Clerk to the Board of Commissioners

REFUND/RELEASE

February 2, 2010

Name	Map Ref	Tract #	Old Value	New Value	Value Difference	Rate Code	Financial Impact	Property Description	Reason for Adjustment
Duddles Trust	7.126K..1	759204	513,722	479,362	-34,360	22	-2,785.92	Residence	Illegal Tax 105-381(a)(1)b Refund is for years 2004-2008 Residence was valued as having an entire second floor. A field review verified the residence was a 1 story home with a very small living area on second floor.
Joycelyn Leigh	7.109M..79	769870	375,030	328,616	-46,414	21	-1,727.29	Residence	Illegal Tax 15-381(a)(1)b Refund is for years 2007 & 2008 Residence is valued as having a finished 3rd floor. A field review verified the residence is only 2 floors.
William F Stoneypher	7.126.D.33	761192	727,381	624,274	-103,107	17	-3,735.57	Residence	Illegal Tax 15-381(a)(1)b Refund is for years 2006 through 2008 An area of the residence that is 1 story was valued as 2nd floor.
Everett D Brown	Acct 172539		11,858	0	-11,858	02	-736.62	Business	Illegal Tax 15-381(a)(1)b Refund is for years 2002 through 2006 Property was billed in the incorrect jurisdiction.
Betty Wilson	Acct 294872		2,110	0	-2,110	09	-58.00	Personal	Illegal Tax 15-381(a)(1)b Refund is for years 2006-2007 Property was billed to leasee instead of owner.

