

**ORANGE COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: June 16, 2009

Action Agenda

Item No. 4-d

SUBJECT: Property Tax Refunds

DEPARTMENT: Assessor's Office

PUBLIC HEARING: (Y/N)

No

ATTACHMENT(S):

Resolution
Spreadsheet

INFORMATION CONTACT:

John Smith, 245-2101

PURPOSE: To consider adoption of a refund resolution related to two (2) requests for property tax refund.

BACKGROUND: The Assessor's Office has received two (2) 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 \$5,688.66 to the County, municipalities, and special districts. For FY 2008/2009, the total net reduction in revenue is \$24,865.64. The Tax Assessor recognized 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 two (2) 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

June 16, 2009

Name	Map Ref	Tract #	Old Value	New Value	Value Difference	Rate Code	Financial Impact	Property Description	Reason for Adjustment
Idleaire Technologies	Acct 286480		512,543	512,543	0	24	-5,053.90	Bus Personal	Clerical Error 105-381(a)(1)a Refund is for years 2005 - 2007 Business Personal Property was taxed in the wrong taxing jurisdiction.
Stanton P Coerr	7.20..19C	775897	122,160	105,664	-16,496	10	-634.76	Land	Illegal Tax 105-381(a)(1)b Refund is for years 2005 - 2008 Two adjoining tracts were merged together for 2005. The deed was missed.
					-16,496		-5,688.66		