

**FORSYTH COUNTY**  
**BOARD OF COMMISSIONERS**

MEETING DATE: December 16, 2013

AGENDA ITEM NUMBER: 12

SUBJECT: RESOLUTION APPROVING REFUNDS BY THE TAX ASSESSOR/COLLECTOR  
IN THE AMOUNT OF \$132,055.11

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:-

Recommend Approval

SUMMARY OF INFORMATION: -

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

ATTACHMENTS: -  YES  NO

SIGNATURE: *John Wesley Clatts, Jr.*  
COUNTY MANAGER

DATE: December 12, 2013

**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; and

**WHEREAS**, the taxpayers having in a timely manner pursuant to law, made demand in writing for a refund of such taxes, and the amounts having 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; and

**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:

2012 – 2013	\$132,055.11
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**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 Board of Commissioners of Forsyth County 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 \$76,150.30, 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 Chief Financial Officer is directed to make said refunds in the total amount of \$55,842.43, including applicable interest.

**BE IT FURTHER RESOLVED**, that the certified amounts of individual fire tax refunds of taxes are hereby approved, and the Chief Financial Officer is directed to make said refunds in the total amount of \$62.38.

Adopted this the 16<sup>th</sup> day of December 2013.

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## M E M O R A N D U M

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DATE: NOVEMBER 19, 2013  
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 \$76,150.30, including applicable interest, and refunds of municipal taxes totaling \$55,842.43, including applicable interest. Individual fire tax refunds requiring approval total \$62.38. 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/arw

Year	County Refund (Includes Interest)	+	Fire Refund (Includes Interest)	=	Total County Refund (Includes Interest)	+	City Refund (Includes Interest)	=	Total Refund (Includes Interest)	Total Interest
2013	76,150.30		62.38		76,212.68		55,842.43		132,055.11	16.66
<b>Grand Totals:</b>	<b>76,150.30</b>		<b>62.38</b>		<b>76,212.68</b>		<b>55,842.43</b>		<b>132,055.11</b>	<b>16.66</b>

Tax Assessor  
 Refund Detail Breakdown  
 Commissioners' Report - Over \$100

From: 11/15/2013 To: 11/15/2013

Summary Total of Refund for County, Fire Districts, and Municipalities

Name & Address	County Refund (Includes Interest)	City Refund (Includes Interest)	Fire Refund (Includes Interest)	Explanation
Bell Davis & Pitt, PA PO Box 21029 Winston - Salem, NC 27120	25,065.78	18,533.57 Interest: 0.00	0.00	11/7/13 BER VAL CHG - \$12,894,000- \$9,397,100
Bray Peggy L 1747 Gyro DR WINSTON-SALEM, NC 27127	236.54	174.90 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$66,100 - \$33,100
Burgess Barbara Ann 700 Latimer DR Kernersville, NC 27284-8340	198.16	151.52 Interest: 16.66	0.00	TAG ORDERED IN ERROR
Chick Fil A Inc C/O David Fader 5200 Buffington RD Atlanta, GA 30349-2998	637.24	471.17 Interest: 0.00	0.00	10/24/13 BER VAL CHG -\$1,748,800 - \$1,659,900
Chick-Fil-A Inc C/O David Fader 5200 Buffington RD Atlanta, GA 30349-2998	2,771.87	2,049.51 Interest: 0.00	0.00	10/24/13 BER VAL CHG- \$1,477,800 - \$1,358,900
Clemmons Associates Llc 3836 Tangle Oak DR Clemmons, NC 27012	691.71	110.98 Interest: 0.00	48.25	10/24/13 BER VAL CHG - \$773,200 - \$676,700
Clint Calaway Attorney at Law 380 Knollwood St, Suite G Winston-Salem, NC 27103	7,943.58	5,873.46 Interest: 0.00	0.00	11/7/13 BER VAL CHG - \$4,197,600 - \$3,089,400

Tax Assessor  
 Refund Detail Breakdown  
 Commissioners' Report - Over \$100

From: 11/15/2013 To: 11/15/2013

Summary Total of Refund for County, Fire Districts, and Municipalities

Name & Address	County Refund (Includes Interest)	City Refund (Includes Interest)	Fire Refund (Includes Interest)	Explanation
Curran Maefred 6422 Millstone AVE Baton Rouge, LA 70808-5110	3,976.09	2,939.91 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$1,409,700 - \$855,000
Farwest Properties Mgmnt Llc 6210 E Mercer WAY Mercer Island, WA 98040-5129	86.02	63.60 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$60,100 - \$48,100
First Citizens Bank & Trust Co C/O Rebecca Hargis PO Box 27131 Raleigh, NC 27611-7131	1,365.50	1,009.65 Interest: 0.00	0.00	10/24/13 BER VAL CHG- \$1,929,200 - \$1,738,700
Hawryluk William Jr. 3480 Dixiana LN Pfafftown, NC 27040-8611	128.31	94.87 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$148,500 - \$130,600
Kirkwood John 635 Roslyn RD Winston-Salem, NC 27104	827.90	612.15 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$632,700 - \$517,200
Martin & Van Hoy, LLP C/O Real Estate Trust Account TTN Court Sq Mocksville, NC 27028	9,914.78	7,330.96 Interest: 0.00	0.00	11/7/13 BER VAL CHG- \$6,828,900 - \$5,445,700
Orms Katherine A 327 Riverwood DR Lewisville, NC 27023-9531	136.91	33.81 Interest: 0.00	14.13	10/24/13 BER VAL CHG - \$430,500 - \$411,400

Tax Assessor  
 Refund Detail Breakdown  
 Commissioners' Report - Over \$100

From: 11/15/2013 To: 11/15/2013

Summary Total of Refund for County, Fire Districts, and Municipalities

Name & Address	County Refund (Includes Interest)	City Refund (Includes Interest)	Fire Refund (Includes Interest)	Explanation
State St Bank & Trt Co Trustee 2999 Circle 75 PKWY SE Atlanta, GA 30339-3050	679.53	502.44 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$744,000 - \$649,200
The Gibbs Firm, LPA 2355 Auburn Ave Cincinnati, OH 45219	2,290.18	1,693.35 Interest: 0.00	0.00	10/24/13 BER VAL CHG - \$997,400 - \$677,900
Wall Esleeck Babcock, LLP 1076 W 4th St, Suite 100 Winston - Salem, NC 27101	19,200.20	14,196.58 Interest: 0.00	0.00	11/07/13 BER VAL CHG-\$12,888,000-\$10,209,400
<b>Total Over: 17</b>	<b>Grand Totals: 76,150.30</b>	<b>55,842.43</b>	<b>62.38</b>	

Tax Assessor  
 Refund Detail Breakdown

Commissioners' Report - Over \$100

From: 11/15/2013 To: 11/15/2013

Summary Total of Refund for County, Fire Districts, and Municipalities

	<u>County Refund Plus Int</u>	<u>+ Fire Refund Plus Int</u>	=	<u>Total County Refund</u>	<u>+ City Refund Plus Int</u>	=	<u>Total Refund</u>
Forsyth County	76,150.30	0.00		76,150.30	0.00		76,150.30
Bethania	0.00	0.00		0.00	0.00		0.00
Clemmons	0.00	0.00		0.00	110.98		110.98
High Point	0.00	0.00		0.00	0.00		0.00
Kernersville	0.00	0.00		0.00	151.52		151.52
King	0.00	0.00		0.00	0.00		0.00
Lewisville	0.00	0.00		0.00	33.81		33.81
Rural Hall	0.00	0.00		0.00	0.00		0.00
Tobaccoville	0.00	0.00		0.00	0.00		0.00
Walkertown	0.00	0.00		0.00	0.00		0.00
Winston-Salem	0.00	0.00		0.00	55,546.12		55,546.12
Belews Creek	0.00	0.00		0.00	0.00		0.00
Beeson's Cr Rd	0.00	0.00		0.00	0.00		0.00
Clemmons	0.00	48.25		0.00	0.00		48.25
City View	0.00	0.00		0.00	0.00		0.00
Forest Hill	0.00	0.00		0.00	0.00		0.00
Griffith	0.00	0.00		0.00	0.00		0.00
Gumtree	0.00	0.00		0.00	0.00		0.00
Hornetown	0.00	0.00		0.00	0.00		0.00
King	0.00	0.00		0.00	0.00		0.00
Lewisville	0.00	14.13		0.00	0.00		14.13
M S Service Dist	0.00	0.00		0.00	0.00		0.00
Mineral Springs	0.00	0.00		0.00	0.00		0.00
Mount Tabor	0.00	0.00		0.00	0.00		0.00
No Fire Dist	0.00	0.00		0.00	0.00		0.00
Old Richmond	0.00	0.00		0.00	0.00		0.00
Piney Grove	0.00	0.00		0.00	0.00		0.00
Salem Chapel	0.00	0.00		0.00	0.00		0.00
South Fork	0.00	0.00		0.00	0.00		0.00
Suburban (RH)	0.00	0.00		0.00	0.00		0.00
Talley's Crossing	0.00	0.00		0.00	0.00		0.00
Triangle	0.00	0.00		0.00	0.00		0.00
Union Cross	0.00	0.00		0.00	0.00		0.00
Vienna	0.00	0.00		0.00	0.00		0.00
Walkertown (NE)	0.00	0.00		0.00	0.00		0.00
West Bend	0.00	0.00		0.00	0.00		0.00
<b>Grand Totals</b>	<b>76,150.30</b>	<b>62.38</b>		<b>76,212.68</b>	<b>55,842.43</b>		<b>132,055.11</b>