

**BRIEFING  
DRAFT**

**FORSYTH COUNTY  
BOARD OF COMMISSIONERS**

MEETING DATE: JUNE 13, 2019 AGENDA ITEM NUMBER: 20

**SUBJECT: RESOLUTION APPROVING REFUNDS BY THE DEPUTY TAX  
ASSESSOR/COLLECTOR IN THE AMOUNT OF \$431.29  
(NORTH CAROLINA VEHICLE TAX SYSTEM, OVER \$100)**

**COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:**

**SUMMARY OF INFORMATION:**

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

ATTACHMENTS:  YES  NO

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
COUNTY MANAGER

**RESOLUTION APPROVING REFUNDS BY  
THE DEPUTY TAX ASSESSOR/COLLECTOR**

**WHEREAS** Michael D. Pollock, Forsyth County Deputy 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 Deputy Tax Assessor/Collector as being in excess of the amounts legally due by the taxpayers in accordance with G.S. 105-381;

**WHEREAS** the Deputy 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:

2018 – 2019	\$ 431.29
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; 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 Michael D. Pollock, Forsyth County Deputy Tax Assessor/Collector, are hereby approved and the Forsyth County Chief Financial Officer is directed to make said refunds in the total amount of \$130.64, including applicable interest; and

**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 Deputy 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 \$300.65, including applicable interest.

Adopted this the 13<sup>th</sup> day of June 2019.

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

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**DATE:** MAY 22, 2019  
**TO:** Dudley Watts  
County Manager  
**FROM:** Michael D. Pollock  
Deputy 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 \$130.64, including applicable interest, and refunds of municipal taxes totaling \$300.65, 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, Michael D. Pollock, Forsyth County Deputy 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.



Michael D. Pollock  
Deputy Tax Assessor/Collector

MDP/jsp

