

FORSYTH COUNTY
BOARD OF COMMISSIONERS

12

MEETING DATE: SEPTEMBER 24, 2020

AGENDA ITEM NUMBER: _____

**SUBJECT: RESOLUTION APPROVING A REFUND REQUEST TO THE TAX
ASSESSOR/COLLECTOR**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION: See Attached

ATTACHMENTS:

YES

NO

SIGNATURE:

J. Dudley Watts, Jr. /AMS
COUNTY MANAGER

DATE:

September 22, 2020

**RESOLUTION APPROVING A REFUND REQUEST TO THE TAX
ASSESSOR/COLLECTOR**

WHEREAS pursuant to N.C.G.S. 105-381, the taxpayer Curtis Fentress has made a request for refund of city and county property taxes, which he claims was an overpayment due to a clerical error in the 2019 property tax bill for his house located at 486 North Avalon Road in Winston-Salem;

WHEREAS Mr. Fentress' house was partially completed as of the valuation date of January 1, 2019; and

WHEREAS the Forsyth County Board of Commissioners finds that a clerical error resulted in an overpayment by Mr. Fentress of \$2,650.15 in 2019 city and county property taxes, which should be refunded;

NOW, THEREFORE, BE IT RESOLVED, by the Forsyth County Board of Commissioners that a refund of \$1,435.68 of County taxes to Curtis Fentress is approved and the Forsyth County Chief Financial Officer is directed to make said refund, including applicable interest; and

BE IT FURTHER RESOLVED, by the Forsyth County Board of Commissioners that a refund of \$1,214.47 of City of Winston-Salem taxes to Curtis Fentress is approved and the Forsyth County Chief Financial Officer is directed to make said refund, including applicable interest.

Adopted this the 24th day of September 2020.

D. Wilson Law

1066 West 4th Street Suite 101B
Winston-Salem, North Carolina 27101
(336) 414-2686 dwilson@danawilsonlaw.com

August 9, 2020

Forsyth County Tax Department
ATTN: Board of Commissioners
201 North Chestnut Street
Winston-Salem, NC 27101

Re: Curtis Fentress/486 N Avalon Rd. Winston-Salem, NC 27104

To Whom It May Concern:

Please be advised that I represent Curtis Fentress with respect to an ongoing dispute regarding taxes assessed on his property located at 486 N Avalon Rd Winston-Salem, NC 27104. The land was purchased by Mr. Fentress and his wife on 6.18.2020 as documented in a deed recorded at Book 3410 Page 2340 of the Forsyth County Registry. Thereafter, they began building their home with Homes by Hamrick.

Forsyth County values new construction buildings for tax purposes in a given year based on the % complete of that building on January 1st of that year. (need citation) On January 1st, 2019, the building in question was 73% complete per a mortgage inspection conducted by BB&T. Forsyth County Tax Department valued the building for tax purposes in 2019 at \$700,000. North Carolina law presumes that the Forsyth County Tax Department correctly applied its method in 2019 and placed an incomplete factor on the building in the building value assessment of the Forsyth County Tax Department. Forsyth County valued the same building for tax purposes in 2020 at \$634,700. There was no explanation for the reduction in 2020 from 2019 other than a clerical error having been made on the original appraisal in 2019 – namely failing to include the % complete factor in the final calculation on the property card. This reasoning is supported by the 2019 property card which fails to show the % complete factor, which we must presume the County properly had in mind.

Let this letter serve as my client's formal written request for refund pursuant to N.C.G.S. 105-381 et seq of property taxes which he has overpaid due to clerical error. Please recalculate my client's property tax for 2019 and refund him as required.

Best Regards,


Dana Wilson



FORSYTH COUNTY TAX ADMINISTRATION

Date Mailed: 08/27/20

REQUEST FOR RELEASE OR REFUND OF PROPERTY TAXES

Please check one option: Request is for Release (of UNPAID taxes) Request is for Refund (of PAID taxes)

NAME AS IT APPEARS ON ACCOUNT: Curtis Fentress

CONTACT INFORMATION: PHONE: 336.213.4270 EMAIL: curt.fentress@gmail.com

G.S. 105-381 states that requests for refunds must be made in writing within five (5) years from the date the tax first became due or within six (6) months of the date of payment of such tax, whichever is the later date. G.S. 105-381 states that requests for releases must be made in writing at any time prior to payment of the tax. Please furnish the requested information and return this form to the address below within ten (10) business days:

Forsyth County Tax Assessor
P. O. Box 757
Winston-Salem, NC 27102-0757

Attn: _____

Taxes for the year(s) 2019 have been paid(or taxed) on property identified as:

PIN or Account Number 6826-00-4064

Total Amount Paid(or Taxed): \$ 13,590.49

Please explain reason for release or refund: Clerical error -- 2019 property tax card did not include detail of building value or % complete factor which Kathryn reported she had in mind at the time of assessment. Building was 73% complete as of 1/1/19. Taxpayer is due a refund on 27% of building value. 2019 building value should have been 73% times 634,700 building equals \$463,331 plus 277,100 land value equals tax due of \$10,298.65 versus tax paid of \$13,590.49 equals refund due of \$3,291.84

Has a release or refund been made on this same tax receipt before? If so, state reason for release/refund:

No

*Signature of taxpayer: Curtis Fentress Date: 08/27/20

*Mailing address for refund: Curtis Fentress
486 N Avalon Rd.
Winston-Salem, NC 27104

*PLEASE ALLOW 8-10 WEEKS FOR PROCESSING OF RELEASE OR REFUND REQUEST

Loan #: 8620773283	Orig Loan Amount: \$725,200.00
Borrower: Curtis Fontrose and Laura O'Brien 288 N Avalon Road Winston Salem, NC 27104	Keys Westmoreland
Property Address: 288 N Avalon Road Winston Salem, NC 27104	
Legal Description:	
Contractor: Custom Homes By Harrick	
Cost to Construct: \$598,800.00	

Green fields to be completed by CP Admin based on Inspector complete and/or CP Admin inputs
 Yellow fields contractor complete and CP Admin inputs
 Red fields automatic calculation - do not change
 Subtotals are too high - Must reduce %

	Standard %	Proposed %	Complete %	Draw 1	Draw 2	Draw 3	Draw 4	Draw 5	Draw 6	Draw 7	Draw 8
Blueprints/Permits/Tree/Surveys	4	4	4.00	4.00							
Site work and grading	3	3	3.00	3.00							
Footings and foundation	6	6	6.00	6.00							
Subtotal - Site Work and foundation	13	13	13.00	13.00							
Wall Framing	9	9	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roof Framing and Deck	6	6	6.00		6.00				0.00	0.00	0.00
Carport/Split/Fade	4	4	4.00		6.00					0.00	0.00
Roof Shingles/Metal/Tile	2	2	2.00		2.00		1.00	1.00			
Fireplace and Chimney	1	1	1.00			1.00	1.00				
Subtotal - Rough Frame & Roofing	22	22	22.00	0.00	12.00	2.00	2.00	2.00	0.00	0.00	0.00
Plumbing: rough-in	2	2	2.00			2.00	2.00	0.00	0.00	0.00	0.00
Electrical: rough-in	2	2	2.00			2.00	2.00	0.00	0.00	0.00	0.00
HVAC: rough in	2	2	2.00			1.00	1.00	0.00	0.00	0.00	0.00
Insulation	2	2	2.00			1.00	1.00	0.00	0.00	0.00	0.00
Interior walls and Ceiling (drywall)	6	6	6.00			1.00	1.00	1.00	1.00	0.00	0.00
Subtotal - Interior Rough	14	14	14.00	0.00	0.00	6.00	6.00	2.00	2.00	0.00	0.00
Exterior Windows and Doors/Garage	5	5	4.00		3.00	1.00	1.00	0.00	0.00	0.00	0.00
Exterior Porches/Decks	1	1	1.00								
Exterior Siding/Brick Veneer	2	2	2.00								
Exterior Painting	2	2	1.00					1.00			
Subtotal - Exterior Finished	10	10	14.00	0.00	3.00	1.00	2.00	1.00	0.00	0.00	0.00
Interior trim and doors	4	4	4.00						1.00		
Cabinets & vanities	4	3	2.00						2.00	0.00	0.00
Countertops	2	2	0.00						4.00	0.00	0.00
Interior Paint and Wall Finishing	2	2	2.00						2.00		
Floor Finishing: Carpet/Hardwood	3	3	3.00								
Appliances installed	2	2	0.00								
Shower doors/Tubs/Partitions	1	1	0.00				2.00	1.00			
Plumbing fixtures installed	2	2	0.00								
Electrical fixtures installed	2	2	0.00								
HVAC compressor	2	2	0.00								
Hardware/Kitchen cabinets/Closets	1	1	0.00								
Walkways/Driveway	2	2	0.00								
Septic tank/Sewer	2	2	0.00								
Well/Public water	2	2	0.00								
Graded Grading and Landscaping	2	2	0.00								
Miscellaneous/Contingency	0	0	0.00								
Subtotal - Final Completion	35	35	22.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
Total Percent	100	100	75	1%	2%	1%	1%	0%	0%	0%	0%
Amount Debursed			\$449,400.00				\$99,600.00				

Inspection Date	7/6/2018	9/4/2018	10/9/2018	11/21/2018	1/1/2019		
Total % Complete with current inspection	19%	33%	49%	67%	78%	79%	79%
% Incomplete	81%	67%	51%	33%	22%	21%	21%
Inspector:				Not Recorded	2/1	2/1	2/1

