

FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds Greater Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of February 2019.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Novare National Settlement Service, LLC	2668237 CC 2017	ALL	2017	Corrected Assessment	4448.66
TOTAL					\$4448.66



433 Hay Street Fayetteville, NC 28301-5537
(910) 433-xxxx | www.cityoffayetteville.org | www.faytv7.com

The City of Fayetteville, North Carolina does not discriminate on the basis of race, sex, color, age, national origin, religion, or disability in its employment opportunities, programs, services, or activities.

JOSEPH R. UTLEY, JR.
Tax Administrator



AMY B. KINLAW
Chief of Assessment and Collections

TAMI K. BOTELLO
Chief of Real Estate and Mapping

**CUMBERLAND
COUNTY**
NORTH CAROLINA
OFFICE OF THE TAX ADMINISTRATOR

COPY

City of Fayetteville
433 Hay St
Fayetteville NC 28301
Attn: Christine Pressley, Accounts Payable

Ref: Refund to Novare National Settlement Service, LLC due to Property Tax Commission's decision for Value Adjustment

Dear Ms. Pressley,

I have attached a copy of the decision letter from the North Carolina Department of Revenue Property Tax Commission authorizing the reduction in value for the properties under appeal. A refund is due to the taxpayer as a result of this valuation change.

Please process a refund check for the following:

NOVARE NATIONAL SETTLEMENT SERVICE, LLC
ATTN: MARIA MENA
320 COMMERCE SUITE 150
IRVINE CA 92602

Total Taxes: \$4,168.83

Bill number: 2668237 CC 2017
Parcel number: 0455-17-6868

As a result of the PTC decision, Novare National Settlement Service, LLC overpaid city taxes for the year 2017 in the amount of \$4,168.83 and is due a refund under General Statute 105-381(b) of the overpaid amount as well as additional interest as provided in General Statute 105-290(b). You should find enclosed a copy of the order from the North Carolina Department of Revenue Property Tax Commission, the Interest Rates Update Memorandum from the North Carolina Property Tax Division, the copy of the refund letter from the taxpayer and a copy of the above mentioned N.C. General Statutes.

If you should have any questions, please contact Sheena Hohing, Tax Analyst, at (910) 678-7542 or Jennifer Parks, Assessment Audit Division Manager, at (910) 678-6802.

Sincerely,

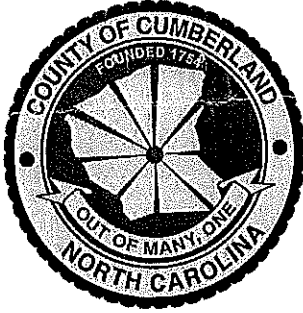
Joseph R. Utley, Jr.
Cumberland County Tax Administrator

Enclosures

RECEIVED

JAN 21 2019

TAX. ADMIN.



PTC

Taxpayer's Name: ARC HOSPITALITY PORTFOLIO I
NTC OWNER

Mailing Address: 3950 UNIVERSITY DR 301
FAIRFAX VA 22030

BILL PAID BY NOVARE NATIONAL
SETTLEMENT SERVICE, LLC

Bill Number: 2668237

Property Description: 3.0 ACS MARTIN LD

Prepared By: DENISE TAYLOR

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:
Due to an error in the year (s) 2017, I overpaid county taxes in the amount of \$ 7,046.50 and
City/Town of FAYETTEVILLE taxes in the amount of \$ 4168.83. I am making a written demand to
the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund
of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy
of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding
delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: BY ORDER OF PROPERTY TAX COMMISSION, VALUE WAS ADJUSTED FOR 2017.
TAX YEAR. CASE # 17-PTC-0330

Sincerely,

Edward T. Hoganson 1/17/2019 Edward T. Hoganson
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR. Joseph R. Utley Jr. Date: 1-30-19

Board Action: Approved / Denied

Signature: William E. Ballard Date: 2/13/19

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. Joseph R. Utley Jr. Date: 2-13-19

General Fund

1014195 - 544420

\$ 7,048.50 M.d
SH

Recreation Fund

2504438 - 544420

\$ _____ M.W

ORIGINAL

Certified By:

Sheena Holly

COPY

CUMBERLAND COUNTY FINANCE - INTEREST CALCULATION FOR NOVARE NATIONAL SETTLEMENT SERVICE LLC

BILL NUMBER	YEAR	DATE PAID	INTEREST RATE (5% / 365 DAYS)	INTEREST PER DAY	# DAYS	INTEREST RATE	REFUND AMOUNT	TOTAL INTEREST DUE	NET REFUND DUE
2668238	2017	1/3/2018	5%	0.01370	416	5.6992	\$ 4,168.83	\$ 237.59	\$ 4,406.42
TOTALS							\$ 4,168.83	\$ 237.59	\$ 4,406.42

**Per NCGS 105-290(b)(4) - interest accrues from the later of the date the tax was paid and the date the tax would have been considered delinquent under G.S. 105-360. And it is considered paid on a date determined by the governing body of the taxing unit that is no sooner than five days after a refund check is mailed. The tax would have been delinquent if not paid by January 6, 2006. The check will be mailed 5/26/06 per City of Fayetteville, Finance Therefore, the interest begins to accrue as of on January 6, 2006, and will end on May 31, 2006.
January 3, 2018 *Feb 23, 2019*

** The interest rate was determined with the refund about by considering the number of days from the time it was paid until the time it would take for approval by our board then to be paid by finance.

INTEREST CALCULATION

Date check will be mailed 5/3/2019
 Date to end interest accrual 5/8/2019

Parcel Number	Bill Number	Tax Year	Date Paid	Interest Rate	Interest Per Day (5%/365)	# Days	Interest Rate	Refund Amount	Interest Due	Net Refund Due
0455-17-6868	2668238	2017	1/3/2018	5%	0.01370%	490	6.7123%	\$ 4,168.83	\$ 279.83	\$ 4,448.66

Cost Center 41900.8607

City of
Fayetteville
North Carolina
FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

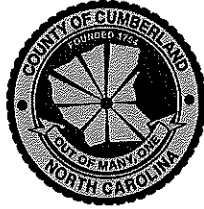
FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of February 2019.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
PRO DRY CLEANERS 1 INC	LR# 9647787	ALL	2017	ILLEGAL TAX Double Listed	\$118.78
TOTAL					\$118.78

19-787



OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302
Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

4/30/19

TO: City of Fayetteville, Accounts Payable

From: Sheena Hohing, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on February 13, 2019. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

PRO DRY CLEANERS 1 INC LR# 9647787 TY: 2017 \$118.78
(REFUND BACK TO CUMBERLAND COUNTY TAX COLLECTOR.)
TO BE APPLIED TO 2018 TAX YEAR BILL

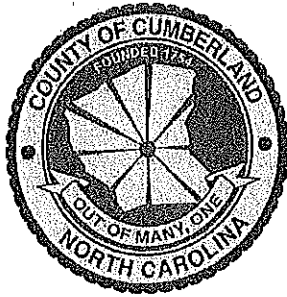
If you have any questions, please contact me at 678-7542.

Thank you.

Sheena Hohing

Celebrating Our Past...Embracing Our Future

FALCON – FAYETTEVILLE – GODWIN – HOPE MILLS – LINDEN – SPRING LAKE – STEDMAN – WADE



Pay to: Cumberland County
Tax collector
apply to 2018 Bill LR# 7896595

Taxpayer's Name: PRO DRY CLEANERS 1 INC
Mailing Address: 6055 MORGANTON RD
FAYETTEVILLE NC 28314
Bill Number: 9647787
Property Description: BPP: MACHINERY & EQUIPMENT
Prepared By: CINDY YAW

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:
Due to an error in the year (s) 2017, I overpaid county taxes in the amount of \$ 110.55 and
City/Town of Fayetteville taxes in the amount of \$ 118.78. I am making a written demand to
the Special Board of Equalization and Review and to the City/Town of Fayetteville for a refund
of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy
of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding
delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: ILLEGAL TAX: DOUBLE LISTED. IN RESPONSE TO A DISCOVERY BILL ISSUED FOR
BRIGHTON RD LOCATION; TAXPAYER NOTIFIED THE TAX OFFICE THAT ASSETS WERE
ADDED FOR 2017 ON THE MORGANTON ROAD LOCATION LISTING IN ERROR.

Sincerely,

Barbara Mills 12-19-18 Barbara Mills
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied
Signature: JOSEPH R. UTLEY, JR. Joseph R. Utley Jr. Date: 1-30-19

Board Action: Approved / Denied
Signature: William E. Holland Date: 2/13/19

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. Joseph R. Utley Jr. Date: 2-13-19

General Fund

101 412 4195 4027

\$ 110.55 mid SH UNW

Recreation Fund

420 442 4441 4027

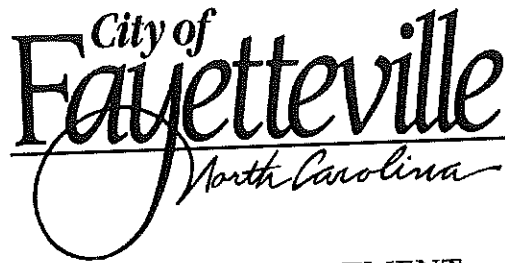
\$ _____

ORIGINAL

Certified By:

Sheena Holey

Revised 3/20/2015



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

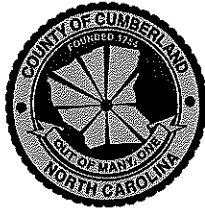
FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of February 2019.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
LAL & SON Remodeling/Repairs Co.	LR# 7483852	ALL	2015- 2016	Corrected Assessment	\$130.93
TOTAL					\$130.93

19-788



OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302
Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

4/30/19

TO: City of Fayetteville, Accounts Payable

From: Sheena Hohing, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on February 13, 2019. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

LAL & SON REMODELING/REPAIRS CO LR# 7483852 TY: 2015-2016 \$130.93

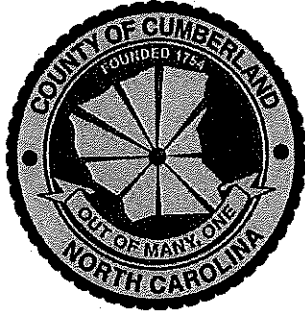
If you have any questions, please contact me at 678-7542.

Thank you.

Sheena Hohing

Celebrating Our Past...Embracing Our Future

FALCON – FAYETTEVILLE – GODWIN – HOPE MILLS – LINDEN – SPRING LAKE – STEDMAN – WADE



Taxpayer's Name: LAL & SON REMODELING/REPAIRS CO
Mailing Address: 795 LOUISIANA DR
RAEFORD NC 28376
Bill Number: 7483852
Property Description: BPP: MACHINERY & EQUIPMENT
Prepared By: CINDY YAW

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2015-2016, I overpaid county taxes in the amount of \$ 180.36 and City/Town of FAYETTEVILLE taxes in the amount of \$ 130.93. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: CORRECTED ASSESSMENT: TAXPAYER FAILED TO MAKE A TIMELY LISTING. TAXPAYER PROVIDED A LATE LISTING WITH DETAIL FOR A DISCOVERY AMOUNT.

Sincerely,

SEE ATTACHED

Signature

Date

Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature:

JOSEPH R. UTLEY, JR.

Date:

1-30-19

Board Action: Approved / Denied

Signature:

William E. Holland

Date:

2/13/19

Verified by the Clerk to the Board: JOSEPH R. UTLEY

Joseph R. Utley

Date:

2-13-19

General Fund

1014195 - 544420

\$ 180.36

m.d
SH

Recreation Fund

2504438 - 544420

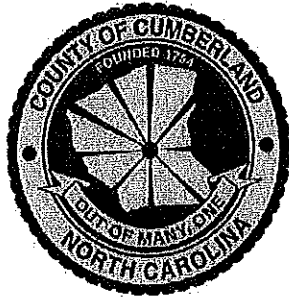
\$

ORIGINAL

Certified By:

Sheena Holly

Revised 5/17/2016



Taxpayer's Name: LAL & SON
REMODELING/REPAIRS CO
Mailing Address: 795 LOUISIANA DR
RAEFORD NC 28376
Bill Number: 7483852
Property Description: BPP: MACHINERY & EQUIPMENT
Prepared By: CINDY YAW

Cumberland County
Special Board of Equalization and Review
P.O. Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members:

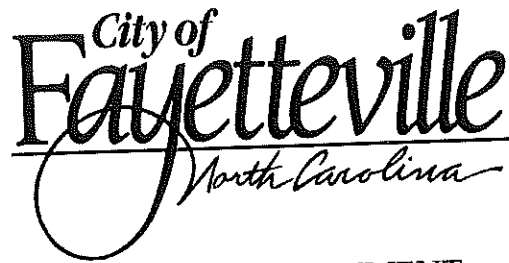
Due to an error in the year(s), 2015-2016, I overpaid county taxes in the amount of \$ _____.
I am making a written demand to the Special Board Of Equalization and review for a refund of overpayment as required under General Statute 105-381(b). It is my understanding that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: CORRECTED ASSESSMENT: TAXPAYER FAILED TO MAKE A TIMELY LISTING.
TAXPAYER PROVIDED A LATE LISTING WITH DETAIL FOR A DISCOVERY
AMOUNT.

Sincerely, [Signature] 12-17-18 Louis A. Loiseille
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied
Signature: JOSEPH R. UTLEY, JR. Date: _____
Board Action: Approved / Denied
Signature: _____ Date: _____
Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. Date: _____

General Fund	101	412	4195	4027	\$	_____
		429		4027	\$	_____
Recreation Fund	420	442	4441	4027	\$	_____
Special Fire Fund	469	429	4261	4027	\$	_____



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

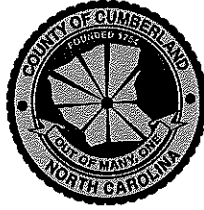
The tax refunds listed below for G'
Cumberland County Special Board o

19-789

NAME	BILL NO.
South End Missionary Baptist Church Trustees	LR# 441002
TOTAL	

e
19.

	CITY REFUND
	\$132.78
	\$132.78



OFFICE OF THE TAX ADMINISTRATOR

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Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

4/30/19

TO: City of Fayetteville, Accounts Payable

From: Sheena Hohing, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on March 13, 2019. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

SOUTH END MISSIONARY
BAPTIST CHURCH TRUSTEES

LR# 4410031

TY: 2008-2017

\$132.78

If you have any questions, please contact me at 678-7542.

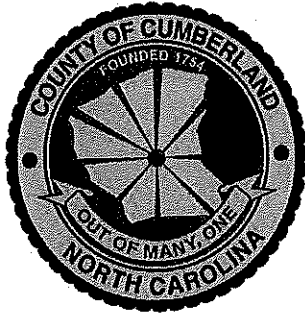
Thank you.

Sheena Hohing

Celebrating Our Past...Embracing Our Future

FALCON – FAYETTEVILLE – GODWIN – HOPE MILLS – LINDEN – SPRING LAKE – STEDMAN – WADE

RECEIVED
MAR 07 2019
TAX. ADMIN.



Taxpayer's Name: South End Missionary Baptist Church Trustees
Mailing Address: PO Box 536
Fayetteville, NC 28302
Bill Number: 4410031
Property Description: LTS 167 & 168 Pleasant View (.11ac)
Prepared By: LeCarla Royal

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2008-2017, I overpaid county taxes in the amount of \$ \$211.63 and City/Town of Fayetteville taxes in the amount of \$ \$132.78. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of Fayetteville for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: Clerical error: double listed with 0436-19-3638 through error, previously conveyed
By grantor per DB 3144-287.

Sincerely,

Mary Williamson 2/24/19
Signature Date

MARY Williamson (Trustee)
Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR.

Date: 3-13-19

Board Action: Approved / Denied

Signature: William E. Holland

Date: 3-13-19

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR.

Date: 3-13-19

General Fund

1014195 - 544420

\$ 211.63 fx

Recreation Fund

2504438 - 544420

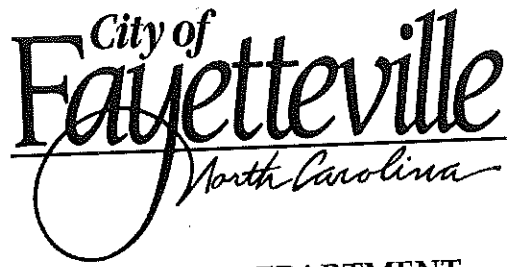
\$ _____

ORIGINAL

Certified By:

Sheene H. H.

Revised 3/20/2015



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

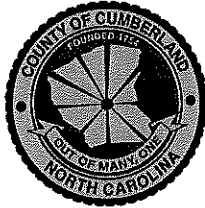
FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of March 2019.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Maurice Glenn, Howard	LR# 3760743	ALL	2008- 2009, 2016	Double Listed with another parcel	\$288.52
TOTAL					\$288.52

19-790



OFFICE OF THE TAX ADMINISTRATOR

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Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

4/30/19

TO: City of Fayetteville, Accounts Payable

From: Sheena Hohing, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on March 13, 2019. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

HOWARD, MAURICE GLENN LR# 3760743 TY: 2008-2009, 2016 \$288.52

If you have any questions, please contact me at 678-7542.

Thank you.

Sheena Hohing

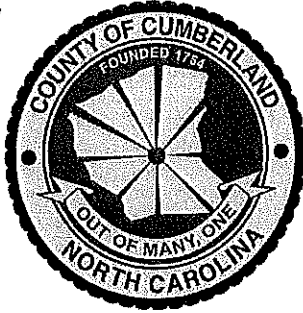
Celebrating Our Past....Embracing Our Future

FALCON – FAYETTEVILLE – GODWIN – HOPE MILLS – LINDEN – SPRING LAKE – STEDMAN – WADE

RECEIVED

MAR 01 2019

TAX. ADMIN.



Taxpayer's Name:

HOWARD, MAURICE GLENN

Mailing Address:

PO BOX 518 RAEFORD NC 28376

BILL PAID BY

MAURICE HOWARD

Bill Number:

3760743

Property Description:

LT 75 X 95-3544

Prepared By:

Patty Hackworth

\$ to pay to
Howard,
Maurice \$

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2008-2009/2019 I overpaid county taxes in the amount of \$ 476.82 and City/Town of FAYETTEVILLE taxes in the amount of \$ 288.52. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: Double listed with another parcel through error, previously conveyed by grantor per DB 3144-287.

Sincerely,

[Signature] 02/21/2019
Signature Date

Maurice Glenn Howard
Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR.

Date:

3-13-19

Board Action: Approved / Denied

Signature:

[Signature]
Joseph R. Utley Jr.

Date:

3-13-19

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR.

Date:

3-13-19

General Fund

1014195 - 544420

\$ 476.82 m.s

Recreation Fund

2504438 - 544420

\$ _____

ORIGINAL

Certified By:

[Signature]
Sheena Holly

Revised 3/20/2015



FINANCE DEPARTMENT

May 1, 2019

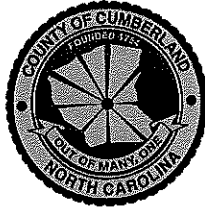
TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of April 2019.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Jeffrey A. Herholz	LR# 4044141	ALL	2017	House destroyed in a fire, house was in salvage condition.	\$1613.48
TOTAL	19-791				\$1613.48



New Address

OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, NC 28401
Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

4/30/19

TO: City of Fayetteville, Accounts Payable

From: Sheena Hohing, Tax Deferment Specialist

Re: Board approved refunds

Please find the attached copy of the refund request form approved by the Board of Equalization and Review on April 10, 2019. If possible, please give me a copy of the report of the check run for this refund, so that I may better assist a taxpayer that calls regarding their refund.

HERHOLZ, JEFFREY A LR# 4044141 TY: 2017 \$1008.67

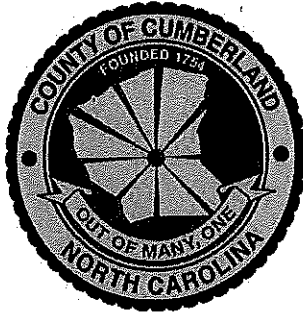
If you have any questions, please contact me at 678-7542.

Thank you.

Sheena Hohing

Celebrating Our Past...Embracing Our Future

FALCON – FAYETTEVILLE – GODWIN – HOPE MILLS – LINDEN – SPRING LAKE – STEDMAN – WADE



Taxpayer's Name: HERHOLZ, JEFFREY A
Mailing Address: 253 SHAWCROFT DR
FAYETTEVILLE NC 28311
BILL PAID BY CORELOGIC
Bill Number: 4044141
Property Description: LT 51 KING'S GRANT SEC 2 (.38 AC)
Prepared By: Patty Hackworth *PH*

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2017, I overpaid county taxes in the amount of \$ 1613.48 and City/Town of FAYETTEVILLE taxes in the amount of \$ 1008.67. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: House was destroyed by fire on 8-5-16, fire report provided. Demo per issued on 2-3-17,
As of 1-1-17, house was in salvage condition, bill correction warranted,

Sincerely,

[Signature] 3-8-19 JEFFREY A HERHOLZ
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR. *[Signature]*

Date: 4.5.19

Board Action: Approved / Denied

Signature: *[Signature]*

Date: 4/10/19

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR.

Date: 4/11/19

General Fund

1014195 - 544420

\$ 1613.48 *SH*

Recreation Fund

2504438 - 544420

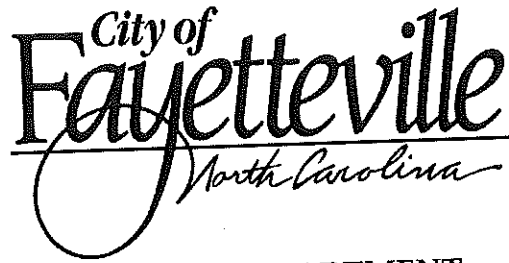
\$

ORIGINAL

Certified By:

[Signature]

Revised 3/20/2015



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

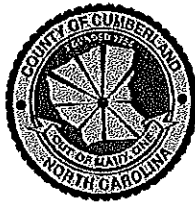
FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of December 2018.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Williford High & Williford PTC	LR# 7200139	ALL	2017	Corrected Assessment	\$239.91
TOTAL					\$239.91

19-792



OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302
Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

12/14/18

TO: City of Fayetteville, Accounts Payable

From: Marie Shelton, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on December 12, 2018. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

WILLIFORD HIGH & WILLIFORD PTC LR# 7200139 TY: 2017 \$149.99

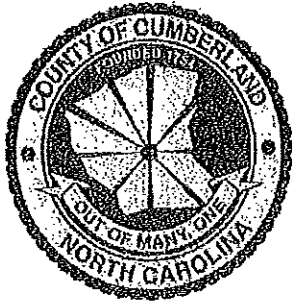
If you have any questions, please contact me at 678-7542.

Thank you.

Marie Shelton

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FALCON - FAYETTEVILLE - GODWIN - HOPE MILLS - LINDEN - SPRING LAKE - STEDMAN - WADE



Taxpayer's Name: WILLIFORD HIGH & WILLIFORD PTC
Mailing Address: 3408 WILSHIRE BLV 300
WILMINGTON NC 28403
Bill Number: 7200139
Property Description: BPP: MACHINERY & EQUIPMENT
Prepared By: CINDY YAW

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2017, I overpaid county taxes in the amount of \$ 239.91 and City/Town of FAYETTEVILLE taxes in the amount of \$ 149.99. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: CORRECTED ASSESSMENT: LISTED ASSETS INCORRECTLY ON 2017 LISTING.
TAXPAYER INADVERTENTLY ADDED ASSETS FOR WILMINGTON LOCATION.

Sincerely,

Carl P. Williford, Jr. 10/25/18 Carl P. Williford, Jr.
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR. Joseph R. Utley, Jr. Date: 11/29/18

Board Action: Approved / Denied

Signature: William F. Hollman Date: 12/12/18

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. Date: 12/13/18

General Fund

1014195.544420

\$ 239.91

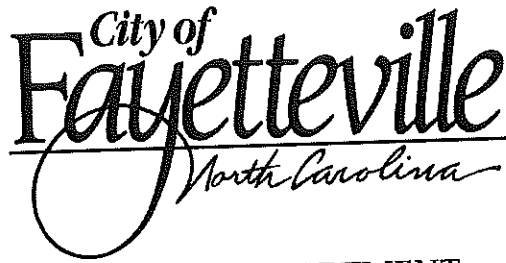
Recreation Fund

\$ _____

RECEIVED
NOV 02 2018
TAX ADMIN

ORIGINAL
Certified By:
Mark Shelton

Revised 3/20/2015



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of August 2018.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Patrick Dana, Bone	LR# 7483436	ALL	2017	Corrected Assessment	\$200.86
TOTAL					\$200.86

19-793



RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

OFFICE OF THE TAX ADMINISTRATOR

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8/10/18

TO: Christina Anderson, City of Fayetteville, Accounts Payable

From: Marie Shelton, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on August 8, 2018. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

BONE PATRICK DANA	LR# 7483436	TY: 2015-2017	\$200.86
GATLING, CLARENCE JAMES JR	LR# 7323812	TY: 2017	\$43.56

If you have any questions, please contact me at 678-7542.

Thank you.

Marie Shelton

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SAS

Taxpayer's Name: BONE, PATRICK DANA
Mailing Address: 1166 HELMSLEY DR
FAYETTEVILLE NC 28314
Bill Number: 7483436
Property Description: 2014 MISC TRL
53NBE142XE1018264
Prepared By: GPATE

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:
Due to an error in the year(s) 2015-2017, I overpaid county taxes in the amount of \$ 307.19 and City/Town of FAYETTEVILLE taxes in the amount of \$ 200.86. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: TAX ASSESSED AT \$ 10200.00. Taxpayer has submitted cost,
Corrected ASSESSMENT. Adjusted value per B10 schedule.

Sincerely,

Pat Bone 15 Jun 2018
Signature Date

PATRICK BONE
Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR.

Joseph R. Utley Jr. Date: 8/1/18

Board Action: Approved / Denied

Signature: William E. Hall

Date: 8/8/18

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR.

Date: 8/9/18

General Fund

1014195 - 544420

\$ 307.19 *ms*

Recreation Fund

2504438 - 544420

\$ 0

ORIGINAL

Certified By: Mam Shelton

RECEIVED

JUN 29 2018

TAX ADMIN



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

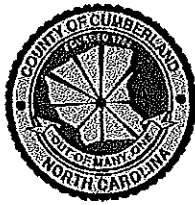
FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of June 2018.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Charles A. Blanton	LR# 6411194	ALL	2013- 2016	Illegal Tax	\$160.19
TOTAL					\$160.19

19-794



RECEIVED

APR 30 2019

FINANCE
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OFFICE OF THE TAX ADMINISTRATOR

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6/14/18

TO: City of Fayetteville, Accounts Payable

From: Marie Shelton, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on June 13, 2018. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

BLANTON, CHARLES A LR# 6411194 TY: 2013-2016 \$160.19

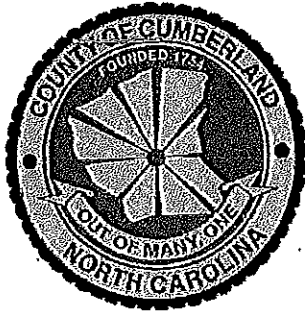
If you have any questions, please contact me at 678-7542.

Thank you.

Marie Shelton

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Taxpayer's Name: BLANTON, CHARLES A
Mailing Address: 3112 MARITA DR
FAYETTEVILLE NC 28301
Bill Number: 6411194
Property Description: 2009 UTILITY BUILDING 30X24
Prepared By: SHARON BANKS

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2013-2016, I overpaid county taxes in the amount of \$ 245.⁷⁵ and City/Town of FAYETTEVILLE taxes in the amount of \$ 160.¹⁹. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of FAYETTEVILLE for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: ILLEGAL TAX: 2009 UTILITY BUILDING 30X24 WAS DOUBLE LISTED ON LR 6411194
IN THE NAME OF BLANTON, CHARLES A, CORRECTLY PICKED UP AS REAL ON PIN 0439-81-
3593-.

Sincerely,

Charles A. Blanton 6-1-18 Charles A. Blanton
Signature Date Print Name

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR.

Joseph R. Utley Jr. Date: 6/16/18

Board Action: Approved / Denied

Signature: William E. Hall

Date: 6/13/18

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR.

Date: _____

General Fund

1014195 - 544420

\$ 245.⁷⁵ msd

Recreation Fund

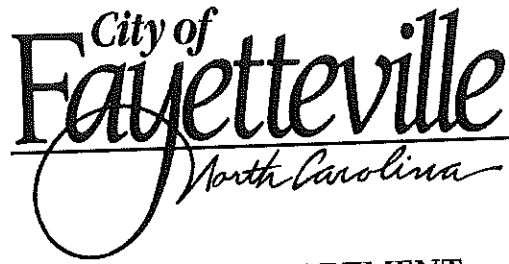
2504438 - 544420

\$ _____

ORIGINAL

Certified by:

Maurice Shields



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of May 2018.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
PETSMART	LR# 2191270	ALL	2016	Corrected Assessment	\$175.19
PETSMART	LR# 5829655		2016	Corrected Assessment	\$18.12
TOTAL					\$193.31

19-795



RECEIVED

APR 30 2019

FINANCE
ACCOUNTS RECEIVABLE

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Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

5/10/18

TO: Christina Anderson, City of Fayetteville, Accounts Payable

From: Marie Shelton, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on May 9, 2018. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

PETSMART INC	LR# 2191270	TY: 2016	\$175.19
PETSMART INC	LR# 5829655	TY: 2016	\$18.12

If you have any questions, please contact me at 678-7542.

Thank you.

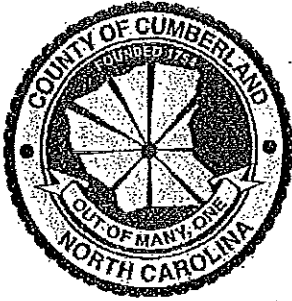
Marie Shelton

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RECEIVED

APR 13 2018



TAX ADMIN

Taxpayer's Name: PetSmart Inc
 Mailing Address: PO Box 4900
Scottsdale, AZ 85261
 Bill Number: 2191270
 Property Description: Business Personal Property
 Prepared By: Veronica Potter

Cumberland County
 Special Board of Equalization and Review
 P.O. Drawer 449
 Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2016, I overpaid county taxes in the amount of \$ 259.53 and City/Town of Fayetteville taxes in the amount of \$ 175.19. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of Fayetteville for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: Corrected Assessment- The taxpayer submitted an amended listing for the tax year 2016 to remove assets that were previously disposed of and had not been removed from their accounting records.

Sincerely, [Signature] 4/3/18
 Signature Date

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR. [Signature] Date: 5/1/18

Board Action: Approved / Denied

Signature: William E. Holland Date: 5/9/18

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. [Signature] Date: 5/9/18

General Fund

1014195- 544420

\$ 259.53 me

Recreation Fund

2504438- 544420

\$ _____

ORIGINAL

Certified By:

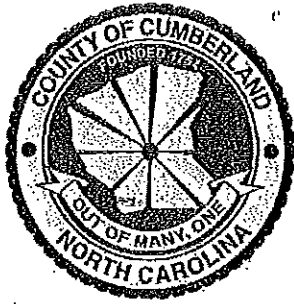
[Signature]

#2

RECEIVED

APR 13 2018

TAX ADMIN



Taxpayer's Name: PetSmart Inc
 Mailing Address: PO Box 4900
Scottsdale, AZ 85261
 Bill Number: 5829655
 Property Description: Business Personal Property
 Prepared By: Veronica Potter

Cumberland County
 Special Board of Equalization and Review
 P.O. Drawer 449
 Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2016, I overpaid county taxes in the amount of \$ 26.85 and City/Town of Fayetteville taxes in the amount of \$ 18.12. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of Fayetteville for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: Corrected Assessment- The taxpayer submitted an amended listing for the tax year 2016 to remove assets that were previously disposed of and had not been removed from their accounting records.

Sincerely, [Signature] 4/3/18
 Signature Date

Tax Administrator's Recommendation: Approved / Denied

Signature: JOSEPH R. UTLEY, JR. [Signature] Date: 5/1/18

Board Action: Approved / Denied

Signature: [Signature] Date: 5/9/18

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. [Signature] Date: 5/9/18

General Fund 1014195 - 544420 \$ 26.85

Recreation Fund 2604438 - 544420 \$

ORIGINAL

Certified By: [Signature]



FINANCE DEPARTMENT

May 1, 2019

TO: Jay C. Toland, Chief Financial Officer

FROM: Jennifer Tackema, Administrative Assistant

RE: Tax Refunds GREATER Than \$100

The tax refunds listed below for GREATER than \$100 were approved by the Cumberland County Special Board of Equalization for the month of December 2017.

NAME	BILL NO.	DISTRICT	YEAR	BASIS	CITY REFUND
Ed's Auto Service and Salvage	LR# 1243092	ALL	2014-2016	Illegal Tax	175.71
TOTAL					\$175.71

19-796



OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302
Phone: 910-678-7507 • Fax: 910-678-7582 • www.co.cumberland.nc.us

12/15/17

TO: City of Fayetteville, Accounts Payable

From: Marie Shelton, Tax Deferment Specialist

Re: Board approved refunds

Please find attached copies of the refund request form(s) approved by the Board of Equalization and Review on December 13, 2017. If possible, please give me a copy of the report of the check run for this batch of refunds, so that I may better assist a taxpayer that calls regarding their refund.

ED'S AUTO SERVICE & SALVAGE	LR# 1243092	TY: 2014-2016	\$175.71
WHITE, RONALD ALLEN	LR# 4283951	TY: 2015-2016	\$7.88

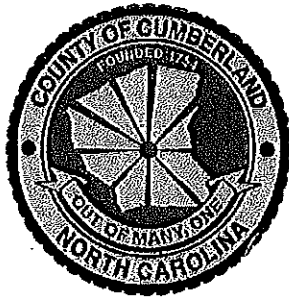
If you have any questions, please contact me at 678-7542.

Thank you.

A handwritten signature in cursive script, appearing to read "Marie Shelton".

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Taxpayer's Name: ED'S AUTO SERVICE & SALVAGE
Mailing Address: 6006 RAEFORD ROAD
FAYETTEVILLE NC 28304
Bill Number: 1243092
Property Description: BPP: MACHINERY & EQUIPMENT
Prepared By: Cindy Yaw

Cumberland County
Special Board of Equalization and Review
PO Drawer 449
Fayetteville, NC 28302-0449

Dear Board Members and City/Town Council Members:

Due to an error in the year (s) 2014-2016, I overpaid county taxes in the amount of \$ 265.38 and City/Town of Fayetteville taxes in the amount of \$ 175.71. I am making a written demand to the Special Board of Equalization and Review and to the City/Town of Fayetteville for a refund of overpayment as required under General Statute 105-381(b). It is my understanding, that based upon the policy of the Tax Administrator's office, the refund I receive may not be for the amount indicated if I have outstanding delinquent taxes. The monies will be applied toward those taxes and the difference will then be refunded to me.

Reason: Illegal Tax; TAXPAYER LISTED ON L/R #1243092 AND LEASING COMPANY (NMEIG FINANCIAL SERV) LISTED ALSO ON L/R #7388485

Sincerely,

Raymonde Schantz 12-6-17 Raymonde Schantz
Signature Date Print Name

Tax Administrator's Recommendation: Approved Denied

Signature: JOSEPH R. UTLEY, JR. [Signature] Date: 12/6/17

Board Action: Approved Denied

Signature: Harvey W. Raynor III Date: 12-13-2017

Verified by the Clerk to the Board: JOSEPH R. UTLEY, JR. Date:

General Fund	1014195 - 544420	\$ <u>265.38</u>
Recreation Fund	2504438 - 544420	\$ <u> </u>

RECEIVED
NOV 08 2017
TAX ADMIN

ORIGINAL
Certified By
[Signature]

Revised 5/17/2016