

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 IOSEPH R. UTLEY, JR. , Tax Administrator



AMY B. KINLAW Chief of Assessment and Collections

TAMI K. BOTELLO Chief of Real Estate and Mapping

### OFFICE OF THE TAX ADMINISTRATOR

City of Fayetteville 433 Hay St Favetteville NC 28301

Attn: Christine Pressley, Accounts Payable

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

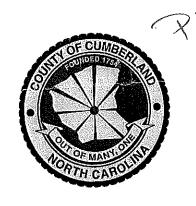
N.C. General Statutes.

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



ARC HOSPITALITY PORTFOLIO I			
NTC OWNER			
3950 UNIVERSITY DR 301 FAIRFAX VA 22030			
NOVARE NATIONAL SETTLEMENT SERVICE, LLC			
2668237			
3.0 ACS MARTIN LD			
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 \$ 1.046,50 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 the Special Board of Equalization and Review and to the City/Town 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 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.
RY ORDER OF PROPERTY TAX COMMISSION, VALUE VVIO 122,
Reason: BY ORDER OF TROY 22.
TAX YEAR. CASE # 17-PTC-0330
Sincerely,  Signature  Signature  Signature  Signature  Sincerely,  1/17/2019  Edward T. Hoganson  Print Name
Tax Administrator's Recommendation Approved Denied  Signature: JOSEPH R. UTLEY, JR.  Date: 1-30-19
Board Action: (Approved / Denied Date: 2/13/19
Board Action: Approved of Andlesse Date: 4/15/14
Verified by the Clerk to the Board: <u>JOSEPH R. UTLEY, JR. L. L. What Bate</u> : 2-13-19
Venned by the states
General Fund 1014195 - 544420 \$ 7,048.50 8#
Recreation Fund 2504438 - 544420 \$ <b>W</b>

Prepared By:





TOTAL

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

NET REFUND DUE	4,406.42	4,406.42
KES.	4,168.83 \$ 237.59 \$	237.59 \$
DOE	↔	<del>69</del>
ND AMOUNT	4,168.83	4,168.83 \$
ST PER DAY 15 DAYS) # DAYS INTEREST RATE REFUND AMOUNT	5.6992 \$	€
#DAYS IN	416	,
EREST PER DAY 6 / 365 DAYS)	0.01370	
INTEREST INTEREST I RATE (5% / 365 D.	2%	
I DATE PAID	1/3/2018	
	2017	
RILL NUMBER YEAR	2668238	TOTALS

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 a refund check is mailed. The tax would have been delinquent if not paid by January 6, 2006. \*\*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 Feb 23, 2019 Therefore, the interest begins to accrue as of on January 6, 2006, and will end on May 31, 2006. নুল্নান্ত্ৰণ্ডু উ,্লগ্ৰ

\*\* 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 bepaid by finance.

# INTEREST CALCULATION

nailed	t accrual
Date check will be mailed	Date to end interest accrual

5/3/2019 5/8/2019

Net Refund Due	4.448.66	
Net	ď	- }-
Interest Due	770 83	7.07.67
Refund		6.7123% \$ 4,168.83 \$ 2,3.83 \$
Interest	אפר	6.7123%
(	# Days	490
nte	(5%/365)	0.01370%
Interest	Rate	2%
	Date Paid	1/3/2018
	Tax Year	2017
	Bill Number	2668238
	Parcel Number Bill Number Tax Year Date Paid	0455-17-6868

41900.8607

Cost Center



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.

Sheens Hotis



# Pay to: Cumberland Country Tax Collector apply to 2018 Bill LR# 7896595

9647787

PRO DRY CLEANERS 1 INC

6055 MORGANTON RD

FAYETTEVILLE NC 28314

BPP: MACHINERY & EQUIPMENT

Revised 3/20/2015

	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 Councing Due to an error in the year (s) 2017  City/Town of Fayetev le taxes in the Special Board of Equalization and Review of overpayment as required under General State of the Tax Administrator's office, the refund I delinquent taxes. The monies will be applied to	receive may not be for the afford loward those taxes and the different	nce will then be refunded to me.	A THE PARTY CANADA STATE OF THE PARTY CANADA
Reason: ILLEGAL TAX: DOUBLE LIS BRIGHTON RD LOCATION; TAXPAYER ADDED FOR 2017 ON THE MORGANTO	TED. IN RESPONSE TO A DIS R NOTIFIED THE TAX OFFICE ON ROAD LOCATION LISTIN	5 111111 2100210	-
Sincerely,  Signature  Signature  Sincerely,  Date	-18 BANZAGARA Prini Name	Mills	•
Tax Administrator's Recommendation: Approved / Denied	proper/Denied Usly	Date: 1-30-19	
Verified by the Clerk to the Board; <u>IOSEF</u>	PHR. UTLEY, Joseph ?. (	Han: h 2-13-19	m.d
General Fund	101 412 4195 4027	\$	-84 MMB
Recreation Fund	420 442 4441 4027	\$	-
ORIGIN	AL		

Certified By:

Taxpayer's Name:

Mailing Address:

Bill Number:

Property Description:



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

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4/30/19

APR 30 2019

TO: City of Fayetteville, Accounts Payable

FINANCE ACCOUNTS RECEIVABLE

RECEIVED

From: Sheena Hohing, Tax Deferment Specialist

Board approved refunds Re:

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 Harry

Celebrating Our Past....Embracing Our Future



	Taxpayer's Name:	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 Due to an error in the year (s) 2011 City/Town of FAYETTEVILLE the Special Board of Equalization an of overpayment as required under Ge of the Tax Administrator's office, the delinquent taxes. The monies will be	taxes in the amount of State and to the Cite cheral Statute 105-381(the che	not be for the amount indicated	for a refund based upon the policy I if I have outstanding
Reason: CORRECTED ASSESSME	NT: TAXPAYER FAILED	TO MAKE A TIMELY LISTING. T.	AXPAYER
PROVIDED A LATE LISTING WITH DE	TAIL FOR A DISCOVERY	AMOUNT.	
Sincerely,			
SEE ATTACHED		rint Name	,
Signature	Date Pi	rint Name	
Tax Administrator's Recommenda Signature: JOSEPH R. UTLI		ied  ID IN Date:	1-38-19
Board Action: Approved Denied	1		- 1- 10
Signature: // //	1 Holland	Date:	2/13/19_
Verified by the Clerk to the Board	1: JOSEPH R. UTLEY	Joseph R. Utlapano	. <u>9-13-19</u>
General Fund	1014195 - 54	4420	\$ 180.30 84
Recreation Fund	2504438 - 54		\$

ORIGINAL
Certified By:
Sheera Holy

Revised 5/17/2016



Taxpayer's Name:

LAL & SON
REMODELING/REPAIRS CO

Mailing Address:

795 LOUISIANA DR
RAEFORD NC 28376

Bill Number:

Property Description:

Prepared By:

CINDY YAW

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

Dear Board Members:

I am making required und	g a written demand to all der General Statute 105 tor's office, the refund taxes. The monies will	-381(b). It is	my under	rstandin	g that base	ed upon the pr	olicy of the T outstanding	
Reason:	CORRECTED ASSE TAXPAYER PROVI AMOUNT.	SSMENT: TA	XPAYE ELISTIN	R FAIL G WIT	ED TO M H DETAI	IAKE A TIMI L FOR A DIS	ELY LISTIN COVERY	IG.
Sincerely,	er av Samuel 1984 in 1984 still	<mark>] -   ] -  </mark> Date	§j	erint No	is A. L	oiselle	2	
Tax Admi Signature:	nistrator's Recommend <u>JOSBPH R. UTL</u>		provea /	Demed		Date:		
Board Ac Signature	이 마늘이들도 가장을 가운데	Αņ	proved /	Denied		Datei		
Verlfied l	by the Clerk to the Boa	rd: <u>10</u> 5	SEPH R.	UTLEY	,JR.	The state of the s		
General I	Fund		101	412 429	4195	4027 4027	\$ \$	
Recreation	on Fund Fire Fund		420 469	442 4 <b>2</b> 9	4441 4261	4027 4027	\$ \$	



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# 441008
ГОТАL	

e 19	).	-
П	CITY	
	REFUND	
	\$132.78	
t		
		4
	\$132.78	_



### OFFICE OF THE TAX ADMINISTRATOR

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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.

Sheene Hot

RECEIVED
MAROTZONS
TAX. ADMIN.



Taxpayer's Name:	South End Missionary Baptist Church Trustees
Mailing Address:	PO Box 536
<b>3</b>	Fayetteville, NC 28302
Bill Number:	4410031
Property Description:	LTS 167 & 168 Pleasant View (.11ac)
Prenared By:	LeCarla Royal

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

the Special Board of Equalization and R of overpayment as required under Gener of the Tax Administrator's office, the redelinquent taxes. The monies will be ap	es in the amount of \$\$132.78 . I eview and to the City/Town of Fa al Statute 105-381(b). It is my unders fund I receive may not be for the amo plied toward those taxes and the differ	yetteville for a refund tanding, that based upon the policy unt indicated if I have outstanding ence will then be refunded to me.
Reason: Clerical error: double lis	ted with 0436-19-3638 through erro	or, previously conveyed
By grantor per DB 3144-287.		
Sincerely,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(-)
May Villamso 2/24/1 Signature Dai	19 MARY Willie te Print Name	amson (Trustee)
Tax Administrator's Recommendation Signature: <u>JOSEPH R. UTLEY</u> ,		
Board Action: Approved Denied Signature: Lll.	C. Holland	
Verified by the Clerk to the Board: J	OSEPH RETTLEY, JR.	1. Date: $3 - 13 - 19$
General Fund	1014195 - 544420	\$ 211.63 fx
Recreation Fund	2504438 - 544420	\$





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

(9 - 190)



### OFFICE OF THE TAX ADMINISTRATOR

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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

RECEIVED

APR 3 n 2019

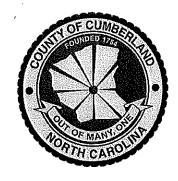
FINANCE ACCOUNTS RECEIVABLE

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

Thank you.

Sheene Hot

Celebrating Our Past....Embracing Our Future



Taxpayer's Name:

Mailing Address:

BILL PAID BY

Bill Number:

Property Description:

Prepared By:

HOWARD, MAURICE GLENN

PO BOX 518 RAEFORD NC 2837

MAURICE HOWARD

3760743

LT 75 X 95-3544

Patty Hackworth

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

Dear Board Members and City/T Due to an error in the year (s) OCC City/Town of FAYETTEVILLE the Special Board of Equalization of overpayment as required under of the Tax Administrator's office, delinquent taxes. The monies will	and Review and to t General Statute 105-	he City/Town of F  381(b). It is my under	AYETTEVILLE standing,that bar	for a refund sed upon the policy I have outstanding
		ough error, previous		
DB 3144-287.	dilotter passes			·
Sincerely,  (a) Martine  Signature	01/21/26/9 Ddie	Manke G	ilan Hou	Jul
Tax Administrator's Recommen		/ Denied	Date:	3-13-19
Signature: <u>JOSEPH R. UT</u>	LEY, JR.		Dato.	
Board Action: Approved Den Signature: William  Verified by the Clerk to the Bo	C. Holles	D. Why h	Date:	3-13-19 3-13-19
verified by the Clerk to the Bo	ara: <u>BODZIZZZ</u>			má
General Fund	101419	5 - 544420	\$	476.82
Recreation Fund	250443	8 - 544420	\$	

ORIGINAL Certified By:

Revised 3/20/2015



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	- - (9-	791	•		\$1613.48



### New Address

### OFFICE OF THE TAX ADMINISTRA

117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, No. III and 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.

Sheene-Habi



Taxpayer's Name: Mailing Address:	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

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

of overpayment as required und	taxes in the amount of \$ 1008.67 . I	I am making a written demand to  AYETTEVILLE for a refund  standing, that based upon the policy ount indicated if I have outstanding
Reason: House was destr	royed by fire on 8-5-16, fire report provide	d. Demo per issued on 2-3-17,
As of 1-1-17, house was in sa	llvage condition, bill correction warranted,	
Sincerely,		
Signature (	JEFF-REY 87 Date Print Name	Honholz
Tax Administrator's Recomm Signature: <u>JOSEPH R. U</u>	nendation: Approved Denied	
Board Action Approved Do Signature:	enied Park	Date: 4/50/11
Verified by the Clerk to the E	Board: JOSEPH R. UTLEY, JR.	Date:
General Fund	1014195 - 544420	\$ 1613.48 SH
Recreation Fund	2504438 - 544420	\$

ORIGINAL
Certified By:
Sheena Holy

Revised 3/20/2015



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

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RECEIVED

APR 3 0 2019 FINANCE

12/14/18

TO: City of Fayetteville, Accounts Payable

ACCOUNTS RECEIVABLE

From: Marie Shelton, Tax Deferment Specialist

Board approved refunds Re:

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

TY: 2017 LR#7200139

\$149.99

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

Thank you.

Mair dhelses



Taxpayer's Name:

Malling Address:

Mulliford High & Williford PTC

3408 WILSHIRE BLV 300

WILMINGTON NC 28403

T200139

Property Description:

BPP: MACHINERY & HQUIPMENT

Prepared By:

CINDY YAW

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

ear Board Members and City/Town Cor Due to an error in the year (s) 2017 City/Town of FAYETTEVILLE taxes the Special Board of Equalization and Re of overpayment as required under General of the Tax Administrator's office, the refunded	in the amount of \$ view and to the City/I Statute 105-381(b). Ind I receive may not lied toward those taxes	FAYETTEVILLE It is my understanding, that the for the amount indicated and the difference will the	for a refund based upon the policy if I have outstanding n be refunded to me.
Reason: CORRECTED ASSESSME	INT: LISTED ASSET	SINCORRECTLY ON 20	017 LISTING.
TAXPAYER INADVERTENTLY ADD	DED ASSETS FOR W	ILMINGTON LOCATIO	N
incerety,	125/18 @	r I P. Will:	
Signature Date	Print	Name	
Tax Administrator's Recommendation Signature:  Board Action: Approved Denied Signature:  Verified by the Clerk to the Board: IC	E Solding	Date: Date: Date:	12/13/18 12/13/18 12/13/18
General Fund	1014196-	544420	\$ 239.91
			ė.

RECEIVED NOV 0 2 2018 TAX ADMIN

Recreation Fund

ORIGINAL Manified Philass

Revised 3/20/2015



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

19-193



### RECEIVED

APR 3 0 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.

mais dhelson

Celebrating Our Past....Embracing Our Future





	<b>1</b>
Taxpayer's Name: Mailing Address:	BONE, PATRICK DANA
	1166 HELMSLEY DR
	FAYETTEVILLE NC 28314
Bill Number: Property Description:	7483436
	2014 MISC TRL 53NBE142XB1018264
Prepared By:	GPATE

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

Dear Board Members and City/Town Counce Due to an error in the year (s) 2015-2017 City/Town of FAUETTEVILLE taxes in the Special Board of Equalization and Review of overpayment as required under General State of the Tax Administrator's office, the refund I delinquent taxes. The monies will be applied to	the amount of \$ 200.80 . I am not not to the City/Town of FANGER tute 105-381(b). It is my understanding receive may not be for the amount it toward those taxes and the difference	reville for a refund ng, that based upon the policy adicated if I have outstanding will then be refunded to me.	
Reason: TAX ASSOSSED AT & Corrected ASSESSMent Adju	10200,00 TAXPAYER W usted unique per Blo so	hedule.	
Sincerely,  Path Bone 15 Jul 2018  Signature Date	PATRICK BANE Print Name		
Tax Administrator's Recommendation Ap Signature: <u>IOSEPH R. UTLEY</u> , JR.	proved / Denied Way ).	Date: 8/1/18	
Board Action: Approved / Denied Signature:	Hellen L	Date: 8/8//8	
Verified by the Clerk to the Board: <u>JOSE</u>	ATT. DTLEY, JR.	Date: Office of the second of	am
General Fund	1014195 - 544420	\$ 307,19	
Recreation Fund  ORIGINAL	2504438 - 544420 RECEIVED	\$ 4.	
Certified W. 1401	JUN 2 9 2018		

TAX ADMIN



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

(9-719H



### RECEIVED

APR 3 0 2019

FINANCE ACCOUNTS RECEIVABLE

### 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

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.

Mair dhelles

Celebrating Our Past....Embracing Our Future



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

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

Dear Board Members and City/Town C Due to an error in the year (s)  City/Town of FAYETTEVILLE  the Special Board of Equalization and R of overpayment as required under Gener of the Tax Administrator's office, the re delinquent taxes. The monies will be ap  Reason:  ILLEGAL TAX: 2009 UT IN THE NAME OF BLANTON, CH.	al Statute 105-381(b). It is my underst fund I receive may not be for the amount of the toward those taxes and the difference of the state of the difference of the state of the difference of the state	anding, that based upon the policy and indicated if I have outstanding ence will then be refunded to me.
3593		
Sincerely,  Signature  Tax Administrator's Recommendation  Signature:  JOSEPH R. UTLEY	on: Approved Denied	•
Board Action: Approved / Denied Signature:	"Africal"	Date: 6/13/18
Verified by the Clerk to the Board:	JOSEPH R. UTLEY, JR.	Date: \$ 245, 73
General Fund	1014195 - 544420	\$ <u>245, ~</u>
Recreation Fund	2504438 - 544420	





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
				rissessificate	
TOTAL					\$193.31

19-795



## APR 3 1) 2010

FINANCE ACCOUNTS RECEIVADI -

### OFFICE OF THE TAX ADMINISTRATOR

117 Bick 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

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

Mair dhelles

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.

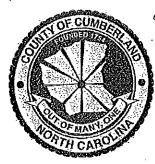
Thank you.

Celebrating Our Past....Embracing Our Future

### RECEIVED

Taxpayer's Name: A A Peternary Inc

Mailing Address:



#1

APR 13 2018

PO Box 4900

		Scottsdale, AZ 85261
	Bill Number:	2191270
ORTH CAROL	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 Due to an error in the year (s)  City/Town of Fayetteville taxes in the the Special Board of Equalization and Review a	Toverpaid county taxes in the amount of \$ \frac{175}{9}\$. I am making to the City/Town of \frac{200}{200}\$.	
of overpayment as required under General Statu policy of the Tax Administrator's office, the refundstanding delinquent taxes. The monies will refunded to me.	te 105-381(b). It is my understanding, it find I receive may not be for the amount	indicated if I have
Reason: Corrected Assessment- The tax to remove assets that were preaccounting records.	payer submitted an amended listing viously disposed of and had not bee	; for the tax year 2016 n removed from their
Sincerety, Loke 4/3/1 Signature Date	<u>.</u>	
Tax Administrator's Recommendation: App Signature: <u>JOSEPH R. UTLEY, JR.</u>	Tongel Whay h Da	ie: 5/1/18_
Board Action: Approved Denied Signature: Chillian Constitution	Holland Da	te: <u>5/9/18</u>
Verified by the Clerk to the Board: <u>JOSEPH</u>	IR UTLEY, IR Jungel Q. Ud	6, 5/9/18
General Fund	1014195-544420	\$ 259, 53 Md
Recreation Fund	2504438-544420	\$



### RECEIVED

### APR 13 2018

### TAX ADMIN PetSmart Inc

Taxpayer's Name:

	Mailing Address:	PO Box 4900
		Scottsdale, AZ 85261
HAN'S AT	Bill Number:	5829655
97H CARO	Property Description:	Business Personal Property
•	Prepared By:	Veronica Potter
the Special Board of Equalization and Rev	ouncil Members: , I overpaid county taxes in the amount of in the amount of \$ I am making view and to the City/Town of	AN No for a refund
policy of the lax Administrator's office, the	Statute 105-381(b). It is my understanding, the refund I receive may not be for the amount i will be applied toward those taxes and the diff	nat based upon the
Corrected Assessment- Th to remove assets that were accounting records.	e taxpayer submitted an amended listing to previously disposed of and had not been	for the tax year 2016 removed from their
Sincerety, 4/3/ Signature Date	18	
Tax Administrator's Recommendation:	Approved / Denied	
Signature: <u>JOSEPH R. UTLEY, JR</u>		5/1/14
Board Action Approved Denied		
Signature: William	Holland Date;	5/9/ID
Verified by the Clerk to the Board: <u>JOSE</u>	0 -	5/9/18 m.d
General Fund	1014195 - 544420	\$ 26.85
Recreation Fund	2504438. 544420	\$
ORIGINAL	•	



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

19-794



### OFFICE OF THE TAX ADMINISTRATOR

117 Dick Street, 5º 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

WHITE, RONALD ALLEN

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

LR# 4283951 TY: 2015-2016

6 \$7.88

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

Thank you.
Mair dhelbs

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Taxpayer's Name: ED'S AUTO SERVICE & SALVAGE

Mailing Address: 6006 RABFORD ROAD

FAYETTEVILLE NC 28304

Bill Number: 1243092

Property Description: BPP: MACHINERY & EQUIPMENT

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 \$ \(\frac{177}{7}\) \(\frac{7}{7}\)	in the amount of \$ 265 and
- rejouorino	mas it the time and by 1 3.7	Tam Higging a Miggin committee to
the Special Board of Equalizati	on and Review and to the City/Town of	Fayetteville for a refund
of overpayment as required und	ler General Statute 105-381(b). It is my u	nderstanding that based upon the policy
of the Tax Administrator's office	ce, the refund I receive may not be for the	amount indicated if I have outstanding
delinquent taxes. The monies w	vill be applied toward those taxes and the c	difference will then be refunded to me.
Reason: 1 1184AC 7	TAXPAYER LISTED ON	NL/R #1243092 AND LEASING
COMPANY (NMHĞ FINAN	「4丈」: TAXPAYER LISTED ON ICIAL SERV) LISTED ALSO ON L/R	#7388485
٨		
Sincerely,		,
	OW2 11-6.17 Ray 10 Date Print Name	
XCUEPANAMARE YOXA	awa 116.17 Racus	ande Colonits.
Signature	Date Print Name	10 Marc 30 Marver 2
oignaiai <del>u</del>	Date I fill tyame	
Tax Administrator's Recomme	endation Approved Denigo	i i
Signature: <u>JOSEPH R. U</u>	TLEY BELL IN	Date: 12617
<u> </u>	1127,000	Date. (DIP)11
Board Action: Approved¶ Der	nled .	
7/2	ver w. Raynor-	111 Date: <u>/2-/3-26/7</u>
Signature: Have	rey w. Laynor	11 Date: 12-13-2017
Ç	0 0	
Walfathan Older H. D.		
verified by the Clerk to the Bo	oard: JOSEPH R. UTLEY, JR.	Date:
		m.₺
General Fund	1014195 - 544420	\$ 265,38
Ochotal Lillid	1014193 - 544420	\$ _2(05.50
Recreation Rund	2504438 - 544420	¢.
TOOL CONTEST AND	2007730 - 347720	.9

Prepared By:

RECEIVED NOV 0 8 2017 TAX ADMIN ORIGINAL COMMINDER

Revised 5/17/2016