

City of New Bern



ALDERMEN

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VICTOR J. TAYLOR
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JOHNNIE RAY KINSEY
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DANA E. OUTLAW

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MAYOR

Three Centuries of North Carolina Heritage

FOUNDED 1710

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P O Box 1129

New Bern, NC 28563-1129

TO: Honorable Mayor and Members of the Board of Aldermen

FROM: Mary B. Muraglia, Director of Finance

A handwritten signature in cursive script that reads "Mary Muraglia".

SUBJECT: Report on Refund of Taxes

DATE: July 21, 2010

Pursuant to the Board's resolution adopted April 22, 1986 (a copy of which is attached) authorizing me to determine releases and refunds of taxes less than \$100.00, I would like to report the following refunds made during the fiscal year ending June 30, 2010. These taxes were reviewed and released by the Craven County Commissioners who in turn notified the City of the change in the listing.

<u>NAME</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
Wells Fargo (Gerald Cormier)	\$ 58.79	Ordered by NC Property Tax Comm.
Alfred Stokes	\$ 77.22	Billing error; did not own
Robert McLawhorn	\$ 75.00	Billing error; double listed
Jeff & Heather Ramsey	\$ 58.83	Refund ½ taxes paid; husband in military; per Section 508 Servicemembers Civil Relief Act

/beb

Attachment

cc: Donna McCoy, Tax Collector

Edward A. Wyatt, Interim City Manager

RESOLUTION

THAT WHEREAS, Article 27 of Chapter 105 of the North Carolina General Statutes, entitled "Refunds and remedies", addresses, in part, the circumstances under which a taxpayer may challenge an ad valorem tax assessed against his property; and

WHEREAS, subparagraph (b) of Section 105-381 thereof says, in part:

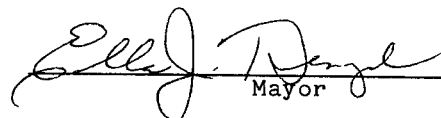
"The governing body may by resolution delegate its authority to determine requests for a release or refund of tax of less than one hundred dollars (\$100.00) to the finance officer, manager, or attorney of the taxing unit. A finance officer, manager, or attorney to whom this authority is delegated shall monthly report to the governing body the actions taken by him on requests for release or refund. All actions taken by the governing body or finance officer, manager, or attorney on requests for release or refund shall be recorded in the minutes of the governing body."; and

WHEREAS, the Board of Aldermen deems it advisable to authorize the City Treasurer, as the City's Finance Officer, to determine requests for a release or refund of tax of less than \$100.00, to the end that such requests might be more expeditiously handled than would be possible if it were necessary to await a meeting of the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF NEW BERN:

That the City Treasurer of the City of New Bern be, and she is, hereby authorized and empowered, acting on behalf of the Board of Aldermen of the City of New Bern, to determine requests for a release or refund of tax of less than \$100.00 to taxpayers who challenge the imposition of an ad valorem tax upon their property, as set forth in Article 27 of Chapter 105 of the North Carolina General Statutes, which said determination shall be made by the City Treasurer in accordance with the laws of the State of North Carolina.

ADOPTED, THIS 22ND DAY OF APRIL, 1986.



Mayor



City Clerk