

COUNTY OF YORK

MEMORANDUM

DATE: October 14, 2019 (BOS Mtg. 11/19/19)

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator



SUBJECT: Real estate tax refund—Colonial KM L.L.C.

The Commissioner of the Revenue and the Treasurer have recommended a refund of taxes in the amount of \$36,453.94, plus interest, to Colonial KM L.L.C. due to an over valuation of the former K Mart store located at 118 Waller Mill Road. The reduction is the result of discovering a discrepancy in the size of the building, that is, the size on record was larger than the actual building size. Also, the recent sale of a vacant Sears building in Hampton provided the County Assessor with a better comparable sale than was available previously. This matter resolves a litigation filed by Colonial KM L.L.C. in which Colonial had requested a much larger tax reduction.

York County Code § 21-7.3 and Code of Virginia § 58.1-3981 require Board approval for tax refunds in excess of \$2,500. Resolution R19-133 would authorize the refund.

JEB:sw/3343

Attachment:

- Request for Tax Refund
- Proposed Resolution R19-133

REQUEST FOR TAX REFUND

Owner: Mailing Address:	COLONIAL KM LLC C/o Charles Kadish 135 Jericho Tpke. Old Westbury, NY 11568-1508
----------------------------	---

Account #: 1652

Initials: lmk

Reason for request: The improvement value was reduced due to REA factual error, recent comparable sales data and settlement agreement between the property owner and York County.

Declaration: I declare that the statements and figures hereon are true, full and correct to the best of my knowledge and belief:

_____ Property owner initiated Signature of taxpayer	_____ 10/9/19 Date
--	--------------------------

Type of Tax Tax Year Ticket #	Description of Property	Amount of Tax to be Refunded	
RE 2018 Bill #4142-0001	GPIN #D15a-1247-3462 Map #009-3-A K Mart Corporation Subdiv Plat Parcel A	Tax:	\$ 9,113.49
GL# 3-010-30311-1010-218-065		Penalty:	\$
GL#		Interest	\$
GL#		TOTAL	\$ 9,113.49
RE 2018 Bill #4142-0002	GPIN #D15a-1247-3462 Map #009-3-A K Mart Corporation Subdiv Plat Parcel A	Tax:	\$ 9,113.48
GL# 3-010-30311-1010-218-125		Penalty:	\$
GL#		Interest	\$
GL#		TOTAL:	\$ 9,113.48
RE 2019 Bill #4197-0001	GPIN #D15a-1247-3462 Map #009-3-A K Mart Corporation Subdiv Plat Parcel A	Tax:	\$ 9,113.49
GL# 3-010-30311-1010-219-065		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 9,113.49
RE 2019 Bill #4197-0002	GPIN #D15a-1247-3462 Map #009-3-A K Mart Corporation Subdiv Plat Parcel A	Tax:	\$ 9,113.48
GL# 3-010-30311-1010-219-125		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL	\$ 9,113.48
Amount of Refund for Taxes Paid			\$ 36,453.94
GL# 3-010-30311-6020		Interest Paid by the County	\$ 2,506.22
TOTAL REFUND DUE (Tax Refund + Interest paid by the County)			\$ 38,960.16

REFUND AUTHORIZATION

Commissioner of the Revenue

I have reviewed the above request for a tax refund, and concur that the taxpayer is entitled to the refund indicated for the following reason(s): _____

Ann H. Thomas
Commissioner of the Revenue

10/9/2019
Date

Treasurer

I hereby verify that the aforementioned taxpayer(s) have made payment of tax for which a refund has been requested. Such payment; and any amount owed the County by the taxpayer(s) which should be deducted from any refund made to the taxpayer, are in the following amounts: - 0 -

Candice D. Kelley, et al
Treasurer

10-10-2019
Date

County Attorney

Pursuant to the provisions of Section 21-7.3, York County Code, I hereby consent to a tax refund to the taxpayer in the amount authorized by the Commissioner of the Revenue, less any amount owed the County by the taxpayer(s).

County Attorney

Date

Financial and Management Service

In accordance with the above authorizations, the refund above has been issued accordingly.

Financial and Management Service

Date