

COUNTY OF YORK

MEMORANDUM

DATE: July 21, 2016 (BOS Mtg. 8/16/16)

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator

SUBJECT: Request for refund of real property taxes
Michael W. & Deborah C. Bowler



Section 21-7.3 of the York County code (which is consistent with Virginia Code § 58.1-3918) allows the Commissioner of the Revenue to make administrative refunds of certain taxes, provided that no refund in excess of \$2,500 shall be issued without the approval of the Board of Supervisors. Attached is a request for a tax refund made by Michael W. & Deborah C. Bowler a refund of a portion of real estate taxes on property located at 103 Charter Drive near Patrick's Creek. The parcel had been assessed at 3.16 acres, but has been determined to consist of only 2.63 acres. Together with the applicable interest, the amount of the requested refund is \$6445.61 for Tax Map No. 30-15-3B-4 for years 2013, 2014, 2015 and 2016.

Attached is resolution R16-93 which, if approved, will authorize the Treasurer to make the appropriate refund to Michael W. & Deborah C. Bowler.

Barnett/3340:mrc

Attachments

- Request for Tax Refund
- Resolution R16-93

REQUEST FOR TAX REFUND

Owner: Mailing Address:	Michael W. & Deborah C. Bowler 4310 George Wash. Hwy. Yorktown, VA 23692
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Account #: 40428

Initials: lmk

Reason for request: The Real Estate Assessment Office appraised land at 3.16 acres in error. It is actually 2.63 acres +/- per plat. The surplus acreage was valued as waterfront property. This has been determined to be a factual error.

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

Michael W. Bowler

2/14/16

Signature of taxpayer

Date

Type of Tax Tax Year Ticket #	Description of Property	Amount of Tax to be Refunded	
RE 2013 Bill #2086-0001	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-213-065		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2013 Bill #2086-0002	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-213-125		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2014 Bill #2096-0001	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-214-065		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2014 Bill #2096-0002	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-214-125		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2015 Bill #2099-0001	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-215-065		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2015 Bill #2099-0002	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-215-125		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
RE 2016 Bill #2157-0001	GPIN #U06a-1316-2907 Map #30-15-3B-4 Patrick's Landing, Sec. 3B, Lot 4	Tax:	\$ 796.59
GL# 3-010-30311-1010-216-065		Penalty:	\$
GL#		Interest:	\$
GL#		TOTAL:	\$ 796.59
Amount of Refund for Taxes Paid			\$ 5,576.13
GL# 3-010-30311-6020		Interest Paid by the County	\$ 869.48
TOTAL REFUND DUE (Tax Refund + Interest paid by the County)			\$ 6,445.61

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

7/18/16

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:

Deborah B. Robinson

Treasurer

7-18-16

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

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the ___ day of ____, 2016:

Present

Vote

Jeffrey D. Wassmer, Chairman
Sheila S. Noll, Vice Chairman
Walter C. Zaremba
W. Chad Green
Thomas G. Shepperd, Jr.

On motion of _____, which carried ____, the following resolution was adopted:

A RESOLUTION TO AUTHORIZE A TAX REFUND TO MICHAEL W. AND DEBORAH C. BOWLER

WHEREAS, York County Code § 21-7.3 requires approval from the Board of Supervisors for the payment of any refund of taxes, penalties and interest in excess of \$2,500.00; and

WHEREAS, Michael W. and Deborah C. Bowler have made a proper request for a tax refund for real estate taxes for the 2013, 2014, 2015 and 2016 taxes year due to an erroneous assessment, due to a miscalculation of acreage; and

WHEREAS, the Request for Tax Refund has been approved and recommended by the Commissioner of the Revenue, the Treasurer, and the County Attorney.

NOW, THEREFORE, BE IT RESOLVED, by the York County Board of Supervisors this the ___ day of _____, 2016, that the Treasurer is authorized to refund to Mr. and Mrs. Michael W. Bowler, real property tax in the amount of \$5,576.13, plus interest in the amount of \$869.48, for a total refund of \$6,445.61.