



**MEMORANDUM**

TO: City Manager, Honorable Mayor and Members of the Board of Aldermen

THROUGH: Keith Fiaschetti, Director of Finance *KF*

FROM: Donna S. McCoy, Tax Collector *DM*

DATE: January 24, 2012

SUBJECT: Tax Refunds

**Background Information:**

The following taxpayers are due a refund for payment of taxes. Attached to this memo is the documentation from Craven County which verifies this request. These refunds are due to taxes being paid on accounts with corrected appraisals from the Craven County Board of Commissioners and Board of Equalization and Review. Prior years refund due to taxes being paid on wrong parcel.

- Acct# 74058: P & J of New Bern LLC**  
 2011 taxes - paid \$114.80 on 12/02/11  
 Corrected appraisal error on 12/05/11 **Refund \$114.80**
- Acct# 90252: Churilla, Michael Stephan**  
 2011 taxes - paid \$119.52 on 12/30/11  
 Value correction per bill of sale **Refund \$119.52**
- Acct# 82502: Atlas NC 1 SPE LLC**  
 2011 taxes - paid \$4,233.93 on 11/18/11  
 Ordered by Board of Equalization & Review on 12/13/11 **Refund \$4,233.93**
- Acct# 53443: New Bern Riverfront LLC**  
 2010 & 2009 taxes - paid \$2,406.48 on 9/22/11  
 Per letter requesting refund due to paying incorrect parcel 10/31/11 **Refund \$2,406.48**

**Recommendation:**

I respectfully request that you approve these refunds as noted, which is required by G.S.105-381.

/dm  
Attachment

DATE 12/05/11

CRAVEN COUNTY  
CREDIT MEMO POSTING LIST APPROVED BY BOARD ON 12/05/2011

TAX812  
PAGE 2

TAX#	TAXPAYER NAME	REAL VALUE	PERS. VALUE	TICKET#	T F C	GENERAL	FIRE	LATE TYPE	INTEREST	ADV.	BOARD DATE
0054512	COMPASS ONE LLC/STABLE (OLD CG012011			0090404	1 C	.00	.00	1.31	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	LATE FEE CHARGED IN ERROR	0	0							1.31	
0060272	DAVIS, CAROLE		✓	2007	0013753 8 N	38.06	.00	3.81	15.10	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	DOUBLE BILLED SEE ACCT 53721	0	6,240							106.11	
0067659	JOHNS SERVICE COMPANY		✓	2011	0090705 8 N	118.20	.00	11.82	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	OUT OF BUSINESS 1/1/2011	0	25,000							130.02	
0072645	LASALLE, CHRISTOPHER A & PAMELA	2011		0033615	8 J R	32.45	2.84	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	MILITARY EXEMPTION	0	6,864							35.29	
0074058	P & J OF NEW BERN LLC	2011		0043972	8 N	132.38	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	28,000	0	8 210-A	108-B					132.38	
0074058	P & J OF NEW BERN LLC	2011		0043971	8 N	132.38	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	28,000	0	8 210-A	108-A					132.38	
0074058	P & J OF NEW BERN LLC	2011		0043975	8 N	165.48	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	35,000	0	8 210-A	00E					165.48	
0074058	P & J OF NEW BERN LLC	2011		0043960	8 N	58.86	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	12,450	0	8 210-A	14001					58.86	
0074058	P & J OF NEW BERN LLC	2011		0043953	8 N	126.43	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	26,740	0	8 210	13008					126.43	
0074058	P & J OF NEW BERN LLC	✓		2011	0043977 8 N	163.83	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	34,650	0	8 210-A	15000					163.83	
	[REDACTED]			2011	0043974 8 N	132.38	.00	.00	.00	.00	12052011
	DRAINAGE	.00			DRAIN.INT.	.00					
	APPRaisal ERROR CORRECTION	[REDACTED]	0	8 210-A	109-B					132.38	

*paid  
add back  
please  
refund*

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0.00 \*

28,000. x  
0.0041 =  
114.80 \*

DATE 1/03/12

CRAVEN COUNTY  
CREDIT MEMO POSTING LIST APPROVED BY BOARD ON 1/03/2012

TAX812  
PAGE 4

TAX#	TAXPAYER NAME	REAL VALUE	PERS. VALUE	TICKET#	T F C	PARCEL ID#	GENERAL	FIRE	LATE	INTEREST	ADV.	BOARD DATE
	[REDACTED]			2011	0091825	7 N	125.29	.00	12.53	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	VALUE CORRECTION PER BOS	26,500										
0090374	PEGGY LOU CRAFTS LLC			2011	0091780	8 J R	2.09	.18	.23	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	LISTING ERROR CORRECTION		442									
0090667	TRIPP, LENNIE E & BEVERLY			2011	0092099	1 C	9.46	.50	1.00	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	NOT IN BUSINESS 1/1/2011		2,000									
0090689	EAST CAROLINA GLASS INC			2011	0091954	6 F	47.28	5.16	5.24	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	NOT IN BUSINESS 1/1/2011		10,000									
0090690	EASTERN NC CINEMAS LLC			2011	0091956	8 N	236.40	.00	23.64	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	OUT OF BUSINESS 1/1/2011		50,000									
0090747	OBRIEN, DANIEL & MAUREEN			2011	0092039	2 A	407.55	23.88	43.14	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	BOAT NOT TAXABLE TO CRAVEN COUNTY		86,200									
0090768	PIEPENBRINK, MARY JO			2011	0092047	2 A	142.64	8.36	15.10	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	VALUE CORRECTION PER BOS		30,170									
0090800	WATKINS, THOMAS P & KUHNS, MARY			2011	0092107	2 A	119.97	7.03	12.70	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	VALUE CORRECTION PER BOS		25,375									
3207760	HART, ALFRED G & DARRELL			2011	0025464	7 G	.00	.00	.00	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	36.00		
	DWELLING VACCANTSINCE 2009		0									
3605900	HUGHES, JOHN BOYD & ESTHER M			2011	0028496	7 G	141.84	5.31	.00	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	.00		
	APPRaisal ERROR CORRECTION		30,000									
6066450	RICHARDSON, ARMENIA HRS			2011	0048245	8 N	152.86	.00	.00	.00	.00	01032012
	DRAINAGE	.00					S-S-D	.00	RECYCLE	36.00		
	FORECLOSURE-LIEN EXTINGUISHED		32,330									

$26,500 \times .41 = 108.65410 = 10.87$

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0.00 \*

26,500. x

0.0041 =

108.65 \*

*Jan*

108.65 x

0.10 =

10.87 \*

*L. Z. Pen*

108.65 +

10.87 +

002

*Int'l Refused*

119.52 \*

DATE 12/19/11

CRAVEN COUNTY  
LISTING OF REFUNDS APPROVED BY BOARD ON 12/19/2011

TAX810  
PAGE 1

TAX#	TAXPAYER NAME	TYPE	TICKET#	T F C	GENERAL	FIRE	LATE	INTEREST	ADV.	BOARD DATE
REAL VALUE	PERS. VALUE		RECYCLE		REC.INT	S-S-D	DRAINAGE	DRAIN.INT.		RELEASE AMT
0046248	HUGHES, ROBERT G & MARILYN J 708 TARRAGON CT 0 52,630	R-REFUND	2011 0028523	5 E	248.83	23.84	.00	.00	.00	12/19/2011
	INCORRECT SITUS/ S/B 2A				.00	.00	28562	.00	.00	272.67
0051457	RANKIN, TODD H & MELISSA D 5209 TRENT WOODS DR 193,000 0	R-REFUND	2011 0047421	8 H T	912.50	62.53	.00	.00	.00	12/19/2011
	APPRAISAL ERROR CORRECTION				.00	.00	28562	.00	.00	975.03
0054539	EDS INFORMATION SERVICES LLC 5400 LEGACY DR 0 4,676,171	R-REFUND	2007 0016517	6 H	28,524.64	.00	034	.00	.00	12/19/2011
	BUS. LOCATED ON BOARD CHERRY POINT				.00	.00	75024	.00	.00	28,524.64
0066202	WILLIAMS, GLORIA 727 TRUITT RD 15,000 0	R-REFUND	2011 0062788	2 A	70.92	4.16	.00	.00	.00	12/19/2011
	DOUBLE BILLED ON SAME ACC NO.				.00	.00	28560	.00	.00	75.08
0069998	SUNSHINE WINDOW FASHIONS LLC 775 GATEWAY DR SE APT 1208 0 1,736	R-REFUND	2011 0055208	7 G	8.21	.31	.00	.00	.00	12/19/2011
	BUS. CLOSED 1/1/2011				.00	.00	20175	.00	.00	8.52
0078805	FRENCH, JAYNE MILLS 825 PINEY NECK RD 0 8,950	R-REFUND	2011 0020199	1 C	42.32	2.24	.00	.00	.00	12/19/2011
	REBILLING TO CORRECT ERROR				41.16	.00	28586	.00	.00	85.72
	PO BOX 167 1,044,870	R-REFUND	2011 0002084	2 N	4,940.15	.00	.00	.00	.00	12/19/2011
	ORDERED BY BOARD OF E&R ON 12/13/11				.00	.00	27102	.00	.00	4,940.15
0084450	HP ENTERPRISE SERVICES LLC 5400 LEGACY DR # H1-4A-70 0 4,757,630	R-REFUND	2010 0025530	6 H	22,494.07	.00	036	.00	.00	12/19/2011
	BUS. LOCATED ON BOARD CHERRY POINT				.00	.00	75024	.00	.00	22,494.07
0090327	CHANEY, JAMES A 603 TABERNA WAY 0 17,242	R-REFUND	2011 0091720	7 N	81.52	.00	8.15	.00	.00	12/19/2011
	LISTING ERROR CORRECTION				.00	.00	28562	.00	.00	89.67
2140550	ELECTRONIC DATA SYSTEMS LLC 5400 LEGACY DR # H1-4A-66 0 4,048,692	R-REFUND	2008 0017274	6 H	24,697.02	.00	.00	.00	.00	12/19/2011
	BUS LOCATED ON BOARD CHERRY POINT				.00	.00	75024	.00	.00	24,697.02
2140550	ELECTRONIC DATA SYSTEMS LLC 5400 LEGACY DR # H1-4A-66 0 4,919,583	R-REFUND	2009 0017304	6 H	30,009.45	.00	.00	.00	.00	12/19/2011
	BUS LOCATED ON BOARD CHERRY POINT				.00	.00	75024	.00	.00	30,009.45
3068500	HANSEN, DALE AARON & MARILYN RUTH 307 NEUSE HARBOUR BLVD 0 1,183	R-REFUND	2011 0024383	7 G	5.59	.21	.00	.00	.00	12/19/2011
	TRAILER LOCATED ON BOARD MCAS CP				.00	.00	28560	.00	.00	5.80
	1,252,870.00 8,483,817.00				41.16	112,035.22	93.29	8.15	.00	.00
					.00	.00	.00	.00	.00	112,177.82

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1,044,870. \*

0.0041 =

4,283.97 \*

4,283.97 +

50.04 -

4,233.93 \*

002 PAYTAX DUE

Ant to reference

ref. parcel to utility parties

**BAC TAX SERVICES CORP.**

CAB-913-LB-01  
P O BOX 10211  
VAN NUYS, CA 91499-8089



**Notice Date:** October 31, 2011

**RE:** Request for Reimbursement of Tax  
Payment Error

NEW BERN CITY TAX COLLECTOR  
Attn:BARBARA  
FAX#252-636-2076

**IMPORTANT MESSAGE**

BAC Reference Number:	195286896
Incorrect Parcel Number:	8*001*G*134*****
Incorrect Parcel Homeowner:	NEW BERN RIVERFRONT DEVELOPMENT
Incorrect Parcel Address:	PO BOX 5707
Correct BAC Parcel Number:	8*001*G*314*****
BAC Homeowner:	EVERETT W & MARSHA L WARREN
BAC Address:	314 SKYSAIL BLVD
Installment/Year:	2009,2010
Amount Due:	\$2,406.48

**WHAT THIS MEANS**

BAC is requesting reimbursement for an erroneous payment made on the incorrect parcel number and installment above. Our proof of payment is enclosed.

**WHAT WE ASK YOU TO DO**

Please review your records concerning this request and mail the refund check in the postage paid envelope provided. Please specify our BAC reference number on the check. If for any reason you are unable to send us a refund, please furnish us with the complete name and address of the party to whom you sent the refund.

If you should have any questions or need any additional information, please feel free to call us toll-free at 972-526-2575, Enclosure

Sincerely,

*Betty Singleton*  
Betty Singleton

Check number: 6738424 Payee...: NEW BERN CITY TAX COLLECTOR  
Loan number.: 195286896 Amount...: 2406.48  
Clear date...: 0/00/00  
Void date...: 0/00/00

Check Number	Account Number	ESC Date	Disbursement Type	Amount	Payee Code	C:check W:wire
6738424	195286896	9/16/11	92	2406.48	49.14030	C

