



County of Prince Edward
Board of Supervisors
Agenda Summary

Meeting Date: July 13, 2010
Item No.: 7
Department: County Attorney/Commissioner of Revenue
Staff Contact: James R. Ennis/Beverly M. Booth
Issue: Erroneous Assessment

Summary: At the June Board meeting, the Board heard from Anne H. Bowman regarding a piece of property on which she had paid taxes, and also stated to which she did not have clear title. The Board directed the County Attorney to review the facts of this situation and report back to you. Enclosed is a letter from County Attorney Jim Ennis. Also attached is the Certificate of Refund submitted to the Board by the Commissioner of Revenue.

Attachments: Letter from County Attorney Jim Ennis.
Certificate of Refund – Anne H. Bowman - \$424.00 (Real Estate)

Recommendation: Approval.

Motion _____
Second _____

Campbell _____
Jones _____
Wilck _____

Fore _____
McKay _____
Wiley _____

Gantt _____
Simpson _____

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COUNTY OF PRINCE EDWARD, VIRGINIA

June 29, 2010

Prince Edward County
Board of Supervisors
111 South St.
Farmville, Virginia 23901

Re: Anne Bowman
Application for Real Estate Tax Refund
2.00 acres

Dear Board Members:

As you no doubt will recall, at the June meeting of the Board, Mrs. Anne Bowman appeared during the public participation portion of the meeting and represented to the Board that she had paid the real estate taxes on a two acre parcel of land for the past 41 years only to find that the two acre parcel did not belong to her. This two acre parcel was purported to lay in the middle of the Lacy property through which alternate Rt. 628 is proposed to run. An examination of the records in the Circuit Court Clerk's Office does not show any record of ownership of this property by Mrs. Bowman. In fact, if Mrs. Bowman had any ownership interest in the property, it was extinguished by a suit to quiet title filed in the Circuit Court of Prince Edward County by Glad Hill Properties, LLC. By decree entered on July 26, 2004, the Circuit Court of Prince Edward County determined that the title to 2.39 acres, more or less, was perfected in Glad Hill Properties, LLC. By virtue of this Court decree, the Board of Supervisors is without the ability to address Mrs. Bowman's claim of ownership.

Pursuant to current Virginia law, Mrs. Bowman is entitled to be reimbursed for the erroneous payment of real estate taxes for the tax years, 2006, 2007, 2008 and 2009. Section 58.1-3990 of the Code of Virginia limits the refund of erroneously assessed taxes to the present tax year plus three years. The Board may also authorize the refund of any penalty and interest paid by the taxpayer.

It is the opinion of this office that the Board of Supervisors should approve the payment of the erroneously assessed taxes for the years 2006, 2007, 2008 and 2009 as requested by the Commissioner of Revenue.

PRINCE EDWARD COUNTY BOARD OF SUPERVISORS

MISSION STATEMENT

TO REPRESENT ALL CITIZENS, PROVIDE LEADERSHIP, CREATE VISION AND SET POLICY TO ACCOMPLISH EFFECTIVE CHANGE, PLANNED GROWTH AND PROVIDE ESSENTIAL SERVICES WHILE MAINTAINING AND ENHANCING THE QUALITY OF LIFE IN PRINCE EDWARD COUNTY.

In the event Mrs. Bowman wishes to attack the decree of the Circuit Court, she may retain legal counsel for that purpose and file suit to set aside the decree of July 26, 2004.

Very truly yours,

A handwritten signature in dark ink, appearing to read "James R. Ennis", with a stylized flourish at the end.

James R. Ennis

Prince Edward County Attorney

Office of the Commissioner of the Revenue
Prince Edward County

Certificate for Refund of Local Taxes Erroneously Assessed and Paid

Date: May 13, 2010

Pay To: Anne H Bowman

Address: 3607 Mt Pleasant Road

Mcherrin VA 23954

Total Refund: \$424.00

The above named taxpayer has duly filed application for the refund of Local Taxes assessed by the said Commissioner of the Revenue for the County of Prince Edward as follows:

<u>Subject of Taxation</u>	<u>Year</u>	<u>Page</u>	<u>Line</u>	<u>Value</u>	<u>Penalty/ Interest</u>	<u>Total Taxes</u>
Real Estate	2009	1243	7	\$24,000	-0-	\$96.00
Real Estate	2008	1227	4	\$20,000	-0-	\$114.00
Real Estate	2007	1206	1	\$20,000	-0-	\$114.00
Real Estate	2006	1184	10	\$20,000	-0-	\$100.00

The foregoing assessment(s), having been paid and on evidence submitted, it is adjudged that the foregoing assessment(s) is/are erroneous for the following reason(s): Pursuant to chancery suit CH400013-00 land was acquired by Gold Hill Properties LLC.

<u>Subject of Taxation</u>	<u>Year</u>	<u>Value</u>	<u>Taxes</u>	<u>Penalty/ Interest</u>	<u>Total</u>	<u>Refund</u>
Real Estate	2009	\$24,000	\$96.00	-0-	\$96.00	\$96.00
Real Estate	2008	\$20,000	\$114.00	-0-	\$114.00	\$114.00
Real Estate	2007	\$20,000	\$114.00	-0-	\$114.00	\$114.00
Real Estate	2006	\$20,000	\$100.00	-0-	\$100.00	\$100.00

Pursuant to Section 58.1-3981, Code of Virginia, I do hereby certify that the foregoing certificate for refund is correct to the best of my knowledge and belief:

Bonnie N. Brooks
Commissioner of the Revenue

I do hereby approve the foregoing certificate for refund:

James R. Esch
Attorney for the Commonwealth

According to the foregoing certificate of refund as submitted by the Commissioner of the Revenue and approved by the Attorney for the Commonwealth, it is adjudged that the taxpayer is entitled to a refund in the amount of the difference between the taxes assessed and paid and the taxes which should have been assessed and paid, and that the Treasurer of this County is hereby directed to refund to

Anne H Bowman the excess taxes paid in the amount of \$424.00.

By order of the Board of Supervisors:

Date

Clerk, Board of Supervisors