



County of Prince Edward
Board of Supervisors
Agenda Summary

Meeting Date: November 17, 2009
Item No.: 5-e
Department: Commissioner of Revenue
Staff Contact: Beverly Booth
Issue: Consent Agenda – Erroneous Assessments

Summary: See Attachments

Attachments:

Certificate of Refund – Mid-Atlantic Contractors (\$7,300.80 – Bus. Personal Property)
Certificate of Refund – Mildred Wright Reid (\$279.30 – Real Estate)
Certificate of Refund – Emma Saunders (\$407.78 – Real Estate)

Recommendation: Approval

Motion _____
Second _____

Fore _____
McKay _____
Ward _____

Gilfillan _____
Moore _____
Wiley _____

Jones _____
Simpson _____

Office of the Commissioner of the Revenue
Prince Edward County

Certificate for Refund of Local Taxes Erroneously Assessed and Paid

Date: October 28, 2009

Pay To: Mid-Atlantic Contractors Inc.

Address: P. O. Box B
Farmville, Va. 23901 *

Total Refund: \$7,300.80

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>
Business Per Prop	2006	698	9	\$62,400.	-0-	\$2620.80
Business Per Prop	2007	709	2	\$52,000.	-0-	\$2340.00
Business Per Prop	2008	725	8	\$52,000.	-0-	\$2340.00

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):

The assessment should have been depreciated by 20% of the original cost

<u>Subject of Taxation</u>	<u>Year</u>	<u>Value</u>	<u>Taxes</u>	<u>Penalty/ Interest</u>	<u>Total</u>	<u>Refund</u>
Business Per Prop	2006	\$62,400.	\$2620.80	-0-	\$2620.80	\$2620.80
Business Per Prop	2007	\$52,000.	\$2340.00	-0-	\$2340.00	\$2340.00
Business Per Prop	2008	\$52,000.	\$2340.00	-0-	\$2340.00	\$2340.00

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:

Burton M. Booth
Commissioner of the Revenue

I do hereby approve the foregoing certificate for refund:

James R. E...
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

_____ the excess taxes paid in the amount of \$_____.

By order of the Board of Supervisors:

Date

Clerk, Board of Supervisors

Office of the Commissioner of the Revenue
Prince Edward County

Certificate for Refund of Local Taxes Erroneously Assessed and Paid

Date: October 23, 2009
Pay To: Mildred Wright Reid
Address: 603 Griffin Blvd
Farmville VA 23901 *
Total
Refund: \$279.30

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	2008	1161	4	\$49,000	-0-	\$279.30

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): Acreage Error

*

<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	2008	\$49,000	\$279.30	-0-	\$279.30	\$279.30

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:

Bruce N. Bontk
Commissioner of the Revenue

I do hereby approve the foregoing certificate for refund:

James R. E.
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 Mildred Wright Reid the excess taxes paid in the amount of \$279.30.

By order of the Board of Supervisors:

Date

Clerk, Board of Supervisors

Office of the Commissioner of the Revenue
Prince Edward County

Certificate for Refund of Local Taxes Erroneously Assessed and Paid

Date: October 23, 2009

Pay To: Emma Saunders

Address: 703 Redford Street

Farmville VA 23901 *

Total

Refund: \$407.78

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	2006	1124	10	\$49,000	-0-	\$190.55
Real Estate	2007	1143	10	\$49,000	-0-	\$217.23

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): Acreage Error

<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	2006	\$49,000	\$190.55	-0-	\$190.55	\$190.55
Real Estate	2007	\$49,000	\$217.23	-0-	\$217.23	\$217.23

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:

Bruce R. Booth
Commissioner of the Revenue

I do hereby approve the foregoing certificate for refund:

James R. ...
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

Emma Saunders the excess taxes paid in the amount of \$407.78.

By order of the Board of Supervisors:

_____ Date

_____ Clerk, Board of Supervisors