

June 30 2014

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Legislative Department

VIA CERTIFIED MAIL – RETURN RECEIPT REQUESTED

The Honorable Nancy Vaughan
City of Greensboro – Mayors Office
P.O. Box 3136
Greensboro, North Carolina 27405

Re: DEMAND FOR PROPERTY TAX REFUND
Our Client: Kathy Jackson
Address: 5803 Cardinal Way
Greensboro, NC 27410

Dear Mayor Vaughan:

This law office is now representing the above City taxpayer(s) in connection with their/his/her demand for a refund pursuant to N.C.G.S. § 105-381, in whole or in part, of City property taxes paid for the above Cardinal Manor address for tax years 2013, 2012, 2011, 2010 and 2009.

As you are obviously aware, the City in the fall of 2007 initiated action to annex the above property (annexation zone 2008-12), which annexation became effective on June 30, 2008. Since that date, our client(s) have dutifully paid their City property taxes. The City, on the other hand, has not provided our client(s) the full City services due them in consideration of the taxes paid.

We are not challenging the annexation. However, we do believe the subject taxes are unlawful within the meaning of N.C.G.S. § 105-381 in that our clients are being treated differently than other taxpayer citizens who became part of the City as a result of the 2008-12 annexation. It is our understanding that the City is providing full City services to other taxpayers in that annexation zone while at the same time refusing to provide certain of those services to Cardinal Manor property owners. We view this to be a constitutionally unlawful tax and an unjust enrichment of the City.

Demand is now respectfully made for an appropriate refund of these taxes and a change in either services policy or tax rates moving forward. I look forward to receiving the City's response within the time allowed under N.C.G.S. § 105-381. Thank you.

Sincerely,

Jeffrey K. Peraldo

*h/c original to Legal
7/10/14 SB*