

REASONS FOR RECOMMENDED DENIALS

Charity Mainville (Registered Motor Vehicles)

*Requesting a refund for the overpaid taxes in accordance with **NC G.S. 105-381(a)(1) and (a)(3)** due to a clerical error.*

Property owner requested a refund due to the description of her vehicle being inconsistent with the actual vehicle she owns. The property owner contacted the Department of Tax Administration in September of 2025. The property owner received responses to her concern informing her that the vehicle assessed value is attached to the Vehicle Identification Number (VIN). The VIN was verified to correctly list the property owner's vehicle. The descriptive field that was used to describe the vehicle is only descriptive and not used as the VIN. The owner was communicated this fact by multiple representatives of the Department of Tax Administration. After receiving this explanation, the desire to continue moving forward with a formal request remained.

If a Vehicle Identification Number is invalid or incorrect an impact to the assessed value would be possible. This occurrence is considered a clerical error impacting value. An incorrect or transposed descriptive field, having no impact on the VIN does not impact the valuation process. This is not considered a clerical error impacting value. Due to these facts, I do not believe a clerical error exists that impacted a value, ultimately impacting a billed amount.

The property owner was advised to appeal the property value of the vehicle.

Statute for reference: [G.S. 105-381](#)