



Legislation Text

File #: 18-0676, **Version:** 1

Item:

Refund of Erroneous Payment of Excise Tax Pursuant to NC General Statute 105-228.37

Date of BOCC Meeting: March 12, 2018

Request for Board Action:

The Board is requested to consider the refund of excise taxes filed in the Durham County Register of Deeds Office in error by two different law firms on two separate occasions.

The first instance was by the Mann, McGibney & Jordan Law Office. The law firm has stated that it submitted a document for filing with Durham County, along with excise taxes, however the document should have been filed in Alamance County. The amount of the taxes which are seeking to be reimbursed are in the amount of \$190.00.

The second instance was by the North Carolina Real Estate Law Firm. The law firm has stated that it submitted a document for filing with Durham County, along with excise taxes, however the document should have been filed in Orange County. The amount of the taxes which are seeking to be reimbursed are in the amount of \$245.00.

Per North Carolina General Statute 104-228.37 a taxpayer who pays more tax than is due under this section may request a refund of the overpayment by filing a written request with the board of county commissioners in the county where the tax was paid.

Alignment with Strategic Plan: Responsible and accurate financial stewardship is consistent with each of the County's strategic goals and may most closely be linked with Goal 5, Visionary Government.

Resource Persons: Sharon Davis, Durham County Register of Deeds

County Manager's Recommendation: The County Manager recommends that the Board refund the excise tax in the amount of \$190.00 to Mann, McGibney & Jordan Law office and \$245.00 to North Carolina Real Estate Law Firm.

County Manager: _____