



## Legislation Text

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**File #:** 18-1131, **Version:** 1

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**Item:**

**Request for Refund of Excise Tax Paid Pursuant to North Carolina General Statute 105-228.37**

**Date Of BOCC Meeting:** November 26, 2018

**Request For Board Action:**

The Board is requested to refund the overpayment of Excise Tax paid pursuant to North Carolina General Statute 105-228.37 in the amount of \$145. The statute states:” A Taxpayer who pays more tax than is due under this Article may request a refund of the overpayment by filing a written request for a refund with the Board of County Commissioners of the county where the tax was paid. The request must be filed within six months after the date the tax was paid and must explain why the taxpayer believes a refund is due.”

On November 13, 2018, in the Durham County Register of Deeds, a deed was filed with Excise Tax paid in the amount of \$145. On November 14, 2018 the same deed was filed properly in Wake County, North Carolina. (See Attached) Accordingly, a request is hereby made John F. Wible, P.A. for a refund of the stamps improperly paid to Durham County.

**Alignment with Strategic Plan:** This item aligns with Goal 5: Accountable, Efficient, and Visionary Government. In compliance with the statute, we must be accountable and return those funds as requested when an overpayment occurs.

**Resource Persons:** Sharon A. Davis, Register of Deeds

**County Manager’s Recommendation:** The County Manager recommends that the Board approve the refund in the amount of \$145 payable to the John F. Wible, P.A.

County Manager: \_\_\_\_\_