



Legislation Text

File #: 19-0058, **Version:** 1

Item:

Request Refund of Overpayment of Excise Tax pursuant to N. C.General Statutes 105-228.37

Date of BOCC Meeting: February 11, 2019

Request for Board Action:

The Board is requested to refund the overpayment of excise tax to the Law Firm of Ragsdale Liggett. On December 28, 2018 a deed was electronically recorded in Durham County with excise tax paid in the amount of \$1059.00. This filing was submitted erroneously by Ragsdale Liggett PLLC. Pursuant to N.C. General Statute, 105.228.37 "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 and must explain why the taxpayer believes a refund is due." (see attached)

Before a tax is refunded, the taxpayer must record a new instrument reflecting the correct amount of tax due. If no tax is due because an instrument was recorded in the wrong county, then the taxpayer must record a document stating that no tax was owed because the instrument being corrected was recorded in the wrong county. The taxpayer must include in the document the names of the grantors and grantees and the deed book and page number of the instrument being corrected. (Attached Affidavit of Corrections and Correct Deed filed in Wake County)

Alignment with Strategic Plan: This Aligns with Goal 5, Accountable, Efficient and Visionary Government. In compliance with the applicable statute, we must refund the requested amount.

Resource Persons: Sharon A. Davis, Register of Deeds, Durham County.

County Manager's Recommendation: The County Manager recommends that the Board refunds \$1059.00 to the law firm of Ragsdale Liggett PLLC.

County Manager: _____