



## Legislation Text

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**File #:** 20-0079, **Version:** 1

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**Item:**

**Refund of erroneously paid excise tax pursuant to NC G.S. - 105-228.37**

**Date of BOCC Meeting:** February 24, 2020

**Request for Board Action:**

The Board is requested to refund the overpayment of excise tax to the Law Firm of Ragsdale Liggett PLLC. On November 29, 2018 a deed was electronically recorded in Durham County with excise tax paid in the amount of \$664.00. This filing was duplicated and submitted erroneously by Ragsdale Liggett PLLC. Pursuant to N.C. General Statute, 105.228.37” a taxpayer who pays more tax then 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. (see Attached)

Pursuant to the request by Robert J. Ramseur, Jr. of Ragsdale Liggett PLLC, a refund in the amount of \$664.00 is requested due to the duplicate filing in the office of the Durham County Register of Deeds.

**Alignment with Strategic Plan:** Responsible and accurate financial stewardship is most closely aligned with Goal 5: Visionary Government

**Resource Persons:** Sharon Davis, Register of Deeds and/or James Tabron, Assistant Register of Deeds

**County Manager’s Recommendation:** The County Manager recommends that the Board refund the overpayment in the amount of \$664.00 to Ragsdale Liggett PLLC.

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