



Legislation Text

File #: 20-0563, **Version:** 1

Item:

Request Refund of Overpayment of Excise Tax

Date of BOCC Meeting: October 12, 2020

Request for Board Action:

The Board is requested to refund the overpayment of excise tax to Whitney S. McCrea Legal Services. On September 29, 2020 a deed was electronically recorded in Durham County with excise tax paid in the amount of \$970.00. This filing was duplicated and submitted erroneously by Whitney S. McCrea Legal Services. 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. (see Attached)

Pursuant to the request by Whitney S. McCrea of Whitney S. McCrea Legal Services, a refund in the amount of \$970.00 is requested due to the duplicate filing in the office of the Durham County Register of Deeds.

Alignment with Strategic Plan: Goal 5, Accountable, Efficient and Visionary Government. The refund is due pursuant to the statutory requirements.

Resource Persons: James R. Tabron, Assistant Register of Deeds.

County Manager’s Recommendation: The County Manager recommends that the Board refund the overpayment in the amount of \$970.00 to Whitney S. McCrea Legal Services.

County Manager: _____