

RESOLUTION # _____

RESOLUTION AUTHORIZING REFUND OF OVERPAYMENT OF TAX

-
- WHEREAS, Sabrina Warren, unmarried, sold certain property to Kevin Christopher Stanley as set forth and described in deed recorded on May 15, 2015 in Book 5314, Page 206 Buncombe County Registry indicating an Excise Tax paid in the amount of \$800.00 by the transferor which would reflect a purchase price of \$400,000, and the purchase price was actually \$40,000; and
- WHEREAS, pursuant to NCGS § 47-36.1, Ms. Warren caused to be recorded a corrective deed indicating the true excise tax due in the amount of \$80.00; this corrective deed is recorded in Book 5330, Page 189 in said registry; and
- WHEREAS, Ms. Warren paid the correct excise tax due in the amount of \$80.00 when she filed the corrective deed; this results in an overpayment of excise tax in the amount of \$800.00; and
- WHEREAS, pursuant to NCGS §105-228.37, Ms. Warren made timely written request for a refund of overpayment of excise tax based on the true consideration for the property of \$40,000; and
- WHEREAS, this Board held a hearing on this request for refund on the date indicated below and upon motion made, seconded, and duly adopted has determined that it is in the best interests of the citizens and residents of the County that this request be granted.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the County Manager or her designee is hereby authorized to process a refund to Sabrina Warren in the amount of \$800 in accordance with NCGS §105-228.37.
2. That this resolution shall be effective upon its adoption.

This the 4th day of August, 2015.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

County Attorney