

RESOLUTION # _____

RESOLUTION AUTHORIZING REFUND OF OVERPAYMENT OF TAX

- WHEREAS, a deed from Rosa C. Gage, et al., to Eldon A. Huggler and wife, Antionette Huggler for property located in Henderson County was erroneously recorded in Buncombe County on August 19, 2015 indicating an excise tax of \$660 which was paid to the Buncombe County Register of Deeds;
- WHEREAS, pursuant to NCGS § 47-36.1, Biggers & Associates, PLLC caused to be recorded a Notice of Recording in Error in Previously Recorded Instrument indicating the error and documenting that the error had been corrected by recording and paying the excise tax due in Henderson County; this instrument is recorded in Book 5347, Page 17 in the Buncombe County Registry;
- WHEREAS, the correct excise tax due having now been paid in both Henderson County and Buncombe County results in an overpayment of excise tax to Buncombe County in the amount of \$660.00;
- WHEREAS, pursuant to NCGS §105-228.37, Biggers & Associates, PLLC made timely written request for a refund of overpayment of excise tax caused by the recording error which has been corrected; 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 Biggers & Associates, PLLC in the amount of \$660.00 in accordance with NCGS §105-228.37.
2. That this resolution shall be effective upon its adoption.

This the ____ 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