

RESOLUTION # \_\_\_\_\_

RESOLUTION AUTHORIZING REFUND OF OVERPAYMENT OF TAXES

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WHEREAS, the Law Firm Best and Best, PLLC, of Asheville, recently uploaded a deed for recording with the Buncombe County Register of Deeds, rather than the Rutherford County Register of Deeds as required; and

WHEREAS, as a result, the Firm erroneously paid to the Buncombe County Register of Deeds an excise tax of \$828.00 on June 6, 2017; and

WHEREAS, pursuant to NCGS §105-228.37, Best and Best, PLLC made timely written request for a refund of overpayment of excise tax caused by the error, a copy of which is attached, and, further, the two deeds have been properly recorded in Rutherford County, along with appropriate payment of excise taxes; and

WHEREAS, this Board having considered this request 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 Best and Best, PLLC, in the amount of \$828.00 in accordance with NCGS §105-228.37.
2. That this resolution shall be effective upon its adoption.

This the 16<sup>th</sup> day of January, 2018.

ATTEST

BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE

\_\_\_\_\_  
Kathy Hughes, Clerk

By: \_\_\_\_\_  
Brownie Newman, Chairman

APPROVED AS TO FORM

\_\_\_\_\_  
County Attorney

On Nov 27, 2017, at 9:32 AM, Hannah Nelson <[hannah@BestPLLC.com](mailto:hannah@BestPLLC.com)> wrote:

Mr. Frue,

In June of 2017 a document located at Book 5557, Page 135 was submitted in Buncombe County when it was supposed to be submitted to Rutherford County. We have since recorded in it Rutherford County but need the revenue stamps in the amount of \$828.00. We are requesting a reimbursement for this money to us.

Thank you,  
Hannah Nelson  
Best and Best, PLLC  
77 Central Ave Suite E  
Asheville, NC 28801  
Office: 828-255-7772  
Direct: 910-719-9110

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