



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 2/4/2020

Public Hearings

Department: LEGAL

Presenter(s): BRANDON FREEMAN

Contact(s): BRANDON FREEMAN

Subject: RESOLUTION AUTHORIZING REFUND OF OVERPAYMENT OF EXCISE TAXES IN THE AMOUNT OF \$656 TO THE REED LAW FIRM

Brief Summary: The Reed law firm mistakenly recorded a deed in Buncombe County that should have been recorded in Henderson County. As a result, it paid a \$656 excise tax to Buncombe County that it should have been paid to Henderson County. The Reed law firm has since properly recorded the deed in Henderson County and has also paid the \$656 excise tax to Henderson County. N.C. Gen. Stat. §105-228.37 authorizes county boards of commissioners to refund overpaid excise taxes.

Recommended Motion & Requested Action: Approve the Resolution authorizing the a refund to the Reed Law Firm, in the amount of \$656.00, in accordance with N.C. Gen. Stat. §105-228.37

County Manager's comments and Recommendation: Manager recommends approval as presented.