

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

RESOLUTION AUTHORIZING REFUND OF PAYMENT OF EXCISE TAX PAID BY  
THE CITY OF ASHEVILLE

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WHEREAS, the City recently conveyed property located at 360 Hilliard Avenue and inadvertently paid excise taxes in the amount of \$950.00 on the sale to the Buncombe County Register of Deeds on December 12, 2019;

WHEREAS, Governmental units are exempt from paying excise tax pursuant to NCGS 105-228.28;

WHEREAS, pursuant to N.C. Gen. Stat. §105-228.37, the City made timely written request for a refund of overpayment of excise tax caused by the error; 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 the City of Asheville, in the amount of \$950.00 in accordance with N.C. Gen. Stat. §105-228.37.
2. That this resolution shall be effective upon its adoption.

This the 17<sup>th</sup> day of March, 2020.

ATTEST

BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE

\_\_\_\_\_  
Lamar Joyner, Clerk

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

APPROVED AS TO FORM

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