



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 3/17/2020

Public Hearings

Department: LEGAL

Presenter(s): MICHAEL FRUE

Contact(s): MICHAEL FRUE

Subject: RESOLUTION AUTHORIZING REFUND OF OVERPAYMENT OF EXCISE TAXES IN THE AMOUNT OF \$950 TO THE CITY OF ASHEVILLE

Brief Summary: 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. The closing attorney had deducted the excise tax from the seller's ledger as a matter of due course. Governmental units are exempt from paying excise tax pursuant to NCGS 105-228.28.

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 refund to the City of Asheville in the amount of \$950.00, in accordance with N.C. Gen. Stat. §105-228.37

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