

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

RESOLUTION DELEGATING REFUND AUTHORITY FOR OVERPAYMENTS OF EXCISE TAX

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- WHEREAS, all grantors of interests in real property are required to pay an excise tax to the register of deeds of the county in which the real estate is located before recording the instrument of conveyance unless otherwise exempted;
- WHEREAS, on occasion excise taxes are overpaid due to such actions as recording a deed in the wrong county or mistakenly paying the tax when exempt;
- WHEREAS, N.C. Gen. Stat. §105-228.37 authorizes a board of county commissioners to conduct a hearing to determine whether a refund should be granted;
- WHEREAS, N.C. Gen. Stat. §105-228.37 was recently amended by Session Law 2022-50 adding a new subsection authorizing a board of county commissioners to delegate, by resolution, to either or both the county manager or the county finance officer the discretion to grant a request for a refund for overpayments of excise tax paid in accordance with statute; and
- WHEREAS, this Board has determined that it is in the best interests of the citizens and residents of the County to delegate this task.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the County Manager and County Finance Officer, or either of them, are hereby authorized to grant requests for refund for overpayments of excise taxes paid in accordance with N.C. Gen. Stat. §105-228.37.
2. That this resolution shall be effective upon its adoption.

This the 16<sup>th</sup> day of August, 2022.

ATTEST

BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE

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

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

APPROVED AS TO FORM

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