

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DENYING GENERAL ELECTRIC HEALTHCARE FINANCE SERVICE LLC'S TAX REFUND REQUEST DATED JULY 19, 2023.

- WHEREAS, pursuant to N.C. Gen. Stat. § 105-381, a taxpayer must present a valid defense in order to be granted a refund on taxes paid to a county; and
- WHEREAS, pursuant N.C. Gen. Stat. § 105-381(a) those valid defenses are (i) a tax imposed through a clerical error, (ii) an illegal tax, or (iii) a tax levied for an illegal purpose; and
- WHEREAS, on July 19, 2023, General Electric Healthcare Finance Service, LLC (herein "GE HFS"), through its attorney, requested that Buncombe County refund to GE HFS \$279,990 for tangible personal property tax paid in 2019 and 2020 by GE Capital U.S. Holdings, Inc. (herein "GE Capital") and GE Industrial Financing Solutions, LLC (herein "GE Industrial"); and
- WHEREAS, GE HFS alleges that it was subject to an illegal tax when the County taxed both GE Capital and GE Industrial and General Electric Company for the same tangible personal property in 2019 and 2020; and
- WHEREAS, pursuant to N.C. Gen. Stat. § 105-381(b) the Board of Commissioners are required to determine whether the taxpayer has a valid defense to the taxes imposed by the County.

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

1. That the tax refund request dated July 19, 2023 by GE HFS for \$279,990 is hereby denied on the grounds that the County did not assess an illegal tax on GE Capital and GE Industrial for tangible personal property during the 2019 and 2020 tax years.
2. The County Attorney is instructed to mail a copy of this resolution to GE HFS's attorney.
3. That this resolution shall be effective upon adoption.

This the 15<sup>th</sup> day of August 2023.

ATTEST

BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE

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

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

APPROVED AS TO FORM

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