

# REQUEST FOR BOARD ACTION

## HENDERSON COUNTY

### BOARD OF COMMISSIONERS

**MEETING DATE:** 3 April 2017

**SUBJECT:** Refund of excise tax on conveyance paid in error

**PRESENTER:** Charles Russell Burrell

**ATTACHMENT(S):** None

#### SUMMARY OF REQUEST:

Your County Attorney's Office received a request for refund of overpaid tax for excise stamp on a real estate conveyance. Your County Attorney acted as your referee in the matter, and makes the following recommended decision.

#### Findings by the Board of Commissioners:

1. An excise stamp tax on real estate conveyance, pursuant to Article 8E of Chapter 105 of the General Statutes, was paid on Deed recorded in Book 3005, at Page 598, of the Henderson County Registry (the "Deed"), in the amount of \$720.00.
2. The real estate described in the Deed is not located within Henderson County.
3. Henderson County is not entitled to payment of tax pursuant to the Deed, and the amount paid pursuant to the Deed should be refunded as overpaid.
4. A refund request was timely made pursuant to G.S. 105-228.37.

#### Order:

The excise stamp transfer tax paid on the Deed, in the amount of \$720.00, shall be refunded as requested in the refund request.

#### BOARD ACTION REQUESTED:

Adoption of the above Order.

If the Board is so inclined, the following motion is suggested:

***I move that the Board adopt the recommended Order.***