REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE:	8 September 2020
SUBJECT:	Neumann Law Firm PLLC request for refund of deed excise tax
ATTACHMENT(S):	Request letter; copies of deeds; waiver of notice

SUMMARY OF REQUEST:

Attorney Douglas R. Campen has requested, on behalf of Neumann Law Firm PLLC, the refund of the sum of One Thousand Twenty-Six Dollars (\$1,026.00) in real property conveyance excise tax ("deed stamps"). The deed in question was recorded twice (second time in error) due to a problem with the electronic recording system. The deed can be found at Book 3538, Page 101, and also at Book 3538, Page 264. These details have been verified by Lee King, Register of Deeds.

Pursuant to N.C. Gen. Stat. §105-228.37, a request for refund of overpayment of real property conveyance excise tax must be made within six months of the date of payment. The payment was made on or about August 5, 2020. A letter to the Board of Commissioners requesting refund is attached, as is a letter waiving notice of your determination in this matter.

If the Board determines that a refund is in order, the refund will be of the amount of the excise tax paid.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Approval of the refund.

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

I move that the Board grant the refund requested insofar as it conforms to the requirements of N.C. Gen. Stat. §105-228.37(b).



DAVID C. NEUMANN, FOUNDER DOUGLAS R. CAMPEN • BRENTLEY D. CRONQUIST MARY ANN HOLLOCKER • BARBARA A. LUBIN

9 PARK PLACE WEST, SUITE 102, BREVARD, NC 28712 (O) 828.884.6575 (F) 828.884.6636 WWW.BREVARDNCLAW.COM

August 13, 2020

Mr. Russell Burrell, Esquire 1 Historic Courthouse Square, Suite #5 Hendersonville, NC 28792

RE: Refund of Excise Tax

Dear Mr. Burrell:

Pursuant to our telephone conversation, I am writing to request a refund of **\$1,026.00** payable to The Neumann Law Firm, PLLC. A deed was sent for e-recording and rejected by the Register of Deeds because the raised notary seal was not readable. The notary seal was darkened on the original and sent back to the office for e-recording. The Register of Deeds recorded then recorded both, and the fee was charged on each filing by the Register of Deeds as excise tax.

Please send the refund to the address listed above. Thank you for your cooperation in this matter.

Sincerely,

Douglas R. Campen Attorney-at-Law

DRC/dpm

20-0700-Cline/Barron



DAVID C. NEUMANN, FOUNDER DOUGLAS R. CAMPEN • BRENTLEY D. CRONQUIST MARY ANN HOLLOCKER • BARBARA A. LUBIN

9 PARK PLACE WEST, SUITE 102, BREVARD, NC 28712 (0) 828.884.6575 (F) 828.884.6636 WWW.BREVARDNCLAW.COM

August 17, 2020

Russ Burrell Office of the County Attorney 1 Historic Courthouse Square, Suite 5 Hendersonville, NC 28792

RE: County Commissioners' Meeting

To Whom It May Concern:

Please consider this my **Waiver of Notice** regarding the hearing scheduled before the County Commissioners of Henderson County on September 7, 2020. I have requested a refund of \$1,026.00 in excise tax charged by the Register of Deeds of Henderson County due to a problem with the electronic recording system.

Thank you for your consideration and I look forward to hearing from you.

Sincerely,

Douglas R. Campen Attorney-at-Law

Enclosure DRC/dpm

