

CHATHAM COUNTY COMMISSIONERS

Karen Howard, Chair Franklin Gomez Flores, Vice Chair Mike Dasher Diana Hales Robert Logan

COUNTY MANAGER Dan LaMontagne

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Established 1771

## Resolution of the Chatham County Board of Commissioners

## AUTHORIZING THE COUNTY MANAGER AND COUNTY FINANCE DIRECTOR TO GRANT REFUNDS FOR EXCISE TAX ON CONVEYANCES PURSUANT TO G.S. §105-288.73(a1)

WHEREAS, the General Assembly has amended G.S. §105-228.37 to authorize local Boards of Commissioners to delegate to either or both of the county manager or county finance director the authority to grant requests from taxpayers for refunds on excise tax on conveyances due to overpayment and thereby streamline and modernize that procedure; and

WHEREAS, the Chatham County Board of Commissioners recognizes that this amendment will facilitate qualifying taxpayers getting their just refunds within a faster amount of time than the current system requiring official Board action; and

WHEREAS, the General Assembly of North Carolina has ratified the provision and the governor has signed it into law; and

NOW, THEREFORE, BE IT RESOLVED that the Chatham County Board of Commissioners, pursuant the provisions of S.L. 2022-50, Section 2.1, enacted as G.S. §105-288.37(a1), does hereby authorize both the county manager and finance director to grant a valid request for a refund of an overpaid excise tax on conveyances pursuant to the provisions of said law.

ADOPTED this the 24<sup>th</sup> day of August 2022.

Karen Howard, Chair

Chatham County Board of Commissioners

Caren & Howard

ATTEST:

Lindsay K. Ray, NCCCC, Clerk to the Board

Chatham County Board of Commissioners

CHAIRMAN OF W.