



MECKLENBURG COUNTY
Clerk to the Board

July 11, 2013

Samantha H. Terres, PLLC
Attorney at Law
16501-D Northcross Drive
Huntersville, NC 28078

Dear Ms. Terres:

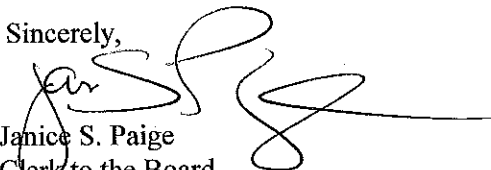
Your request for reimbursement of excise tax in the amount of \$540.00, per your letter dated June 12, 2013 for N. C. General Warranty Deed, Grantor: Robert A. Gatelein and wife Sandra E. Gatelein, fka Sandra E. Supernavage, Grantee: Deron R. Washington and wife, Christina M. Washington was denied because it was not received within the timeframe outlined in N.C. General Statute 105-228.37 (a) Refund of overpayment of tax. The statute states a request must be received within six months after the date the tax was paid. According to the documentation submitted, the tax was paid on April 4, 2012. The deadline for submitting a request for reimbursement was October 4, 2012. We received your request on June 13, 2013 fourteen months after the date the tax was paid.

Your request was reviewed by the Interim County Manager who has the authority, by the Mecklenburg Board of County Commissioners and by state statute, to either approve or deny a refund request on the Board's behalf. However, the statute, states the Board retains the authority to conduct a "de novo" hearing on the request for refund where the County Manager denies the refund.

Since your request was denied by the Interim County Manager, it will now be presented to the Mecklenburg Board of County Commissioners at their Regular meeting on Tuesday, August 6, 2013. You are invited to attend and address the Board, if you wish to do so. County staff will provide the Board with the documents used to support the denial. The meeting will be held at 6:00 p.m. in the Meeting Chamber of the Charlotte-Mecklenburg Government Center located at 600 East Fourth Street.

Attached is a copy of N.C. General Statute 105-228.37, Session Law 2009-110, the Excise Tax Reimbursement Request Form signed by the Interim County Manager, and a copy of the documentation that was submitted to the County. Feel free to contact me if you have any questions at janice.paige@mecklenburgcountync.gov or 704-336-2659.

Sincerely,


Janice S. Paige
Clerk to the Board

Enclosures

C: Carol Williams, Assistant Register of Deeds
David Granberry, Register of Deeds
Tyrone Wade, Deputy County Attorney

PEOPLE • PRIDE • PROGRESS • PARTNERSHIPS

600 East Fourth Street • Charlotte, North Carolina 28202-2835 • (704) 336-2472 • Fax (704) 336-5887
www.MecklenburgCountyNC.gov

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

SESSION LAW 2009-110
HOUSE BILL 225

AN ACT TO AUTHORIZE AN INITIAL REVIEW OF APPEALS FOR REFUNDS OF OVERPAYMENT OF EXCISE STAMP TAXES FOR PURPOSES OF STREAMLINING RESOLUTION.

The General Assembly of North Carolina enacts:

SECTION 1. This act applies to Mecklenburg County only.

SECTION 2. G.S. 105-228.37(b) reads as rewritten:

"(b) Hearing by County. – A board of county commissioners may delegate to a county manager the authority to consider written requests for a refund filed in accordance with subsection (a) of this section and the authority to either grant or deny such requests. If the county manager decides that the refund requested is due, the county must refund the county's portion of the overpayment, together with any applicable interest, to the taxpayer. If the county manager finds that the refund requested is not due, the board of county commissioners must conduct a de novo hearing on a request for refund in accordance with the procedures that apply to a hearing held by a board of equalization and review on an appeal concerning the listing or appraisal of property. If the board decides that a refund is due, ~~it~~ the county must refund the county's portion of the overpayment, together with any applicable interest, to the taxpayer. If the board finds that no refund is due, the written decision of the board must inform the taxpayer that the taxpayer may appeal the decision to the Property Tax Commission."

SECTION 3. This act is effective when it becomes law. The procedures for review of disputed tax matters enacted by this act apply to claims for refund pending on or filed on or after the effective date of this act. This act does not affect matters for which a taxpayer may appeal or has appealed to the Property Tax Commission.

In the General Assembly read three times and ratified this the 16th day of June, 2009.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ Joe Hackney
Speaker of the House of Representatives





Mecklenburg County Excise Tax Reimbursement Request Form

Requestor: Samantha H. Terres, PLLC

Reason for the Request: Incorrect Filing – Filing should have occurred in Cabarrus County

Excise Tax Paid: \$540.00

Date Tax was paid in Mecklenburg County: April 4, 2012

Reimbursement Request Expiration Date: October 4, 2012

Date Request was Received: June 13, 2013

Was request received by the expiration date: ___ Yes X NO

Was a corrected/new deed recorded: X Yes

___ NO

Reimbursement Decision: ___ Approved X Denied

Reason for Denial: Request was not received within the required six months timeframe. It was received fourteen months after the date the tax was paid. The statute states a request must be received within six months after the date the tax was paid.

Total Reimbursement plus interest, if any NA

Signed:

A handwritten signature in black ink, appearing to read 'Bobbie Shields', is written over a horizontal line.

Bobbie Shields
Interim County Manager

7-11-2013

Date

Samantha H. Terres, PLLC
Attorney at Law

16501-D Northcross Drive
Huntersville, NC 28078
Telephone: (704) 897-3072 • Fax: (704) 897-3071

June 12, 2013

Janice Paige
Clerk to the Board
Mecklenburg County Board of Commissioners
600 E. Fourth Street
Charlotte, NC 28202


Dear Ms Paige:

We are writing to request that the excise tax paid to the Mecklenburg County Register of Deeds for the deed that was recorded on April 4, 2012 be refunded as the deed was recorded in Mecklenburg County in error.

Please find enclosed a copy of the document in question showing the recording information and excise tax paid to Cabarrus County.

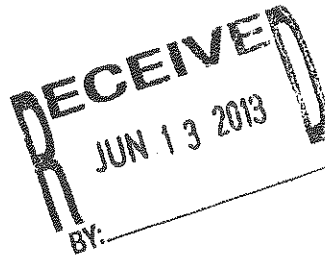
Please do not hesitate to contact our office with any questions. With kindest regards, I am

Very truly yours,

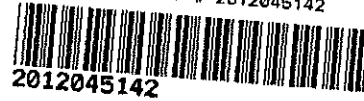


Samantha H. Terres, PLLC

Enclosures



FOR REGISTRATION J. DAVID GRANBERRY
REGISTER OF DEEDS
MECKLENBURG COUNTY, NC
2012 APR 04 11:34:09 AM
BK: 27244 PG: 647-649 FEE: \$26.00
EXCISE TAX: \$540.00
INSTRUMENT # 2012045142



NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$ 540.00

Parcel Identifier No. 46708453240000 Verified by _____ County on the ____ day of _____, 20____
By: _____

Mail/Box to: Samantha H. Terres, PLLC, 16501-D Northcross Drive, Huntersville, NC 28078

This instrument was prepared by: Samantha H. Terres, PLLC, 16501-D Northcross Drive, Huntersville, NC 28078

Brief description for the Index: LOT 706, Dominion Hill at Highland Creek

THIS DEED made this 3rd day of April, 2012 by and between

GRANTOR

Robert A. Gatelein and wife,
Sandra E. Gatelein, fka Sandra
E. Supernavage

GRANTEE

Deron R. Washington and wife,
Christina M. Washington
1140 Taranasy Court
Charlotte, NC 28269

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

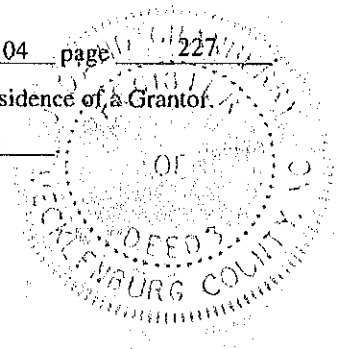
WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of Charlotte, _____ Township, Cabarrus County, North Carolina and more particularly described as follows:

BEING all of Lot 706 of DOMINION HILLS AT HIGHLAND CREEK, Phase 3, Map 1 as same is shown on a map thereof recorded in Map Book 41 at Page 13 in the Cabarrus County Public Registry.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 7104 page 227

All or a portion of the property herein conveyed X includes or _____ does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book 41 page 13



FILED
CABARRUS COUNTY NC
WAYNE NIXON
REGISTER OF DEEDS

FILED Apr 01, 2013
AT 04:07 pm
BOOK 10454
START PAGE 0084
END PAGE 0087
INSTRUMENT # 09045
EXCISE TAX \$540.00

KLH

J. David Granberry, Register of Deeds
720 East Fourth Street
Charlotte, NC 28202
704-336-2443

State of North Carolina
County of Mecklenburg

I do hereby certify this to be a true copy of the attached document filed and recorded in the aforesaid county as evidenced in Instrument /Book Number 27244 Page Number 647 and ending with Page Number 649.

Witness my hand and seal this 1st day of April, 2013.

J. David Granberry, Register of Deeds

By: 
Assistant or Deputy Register of Deeds

H
1/26

File - Professional Error

