



## Legislation Text

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File #: 19-5314, Version: 1

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### **Title:**

**Request for Refund of Interest Paid on Property Taxes**

### **Summary**

#### **ACTION:**

**Consider Neill J. Pollock's request for refund of taxes (interest) and instruct the County Attorney to inform the requester of the decision**

**Staff Contact:** Tyrone C. Wade, County Attorney

**Presentation:** Yes

#### **BACKGROUND/JUSTIFICATION:**

NCGS 105-381 provides that a taxpayer may request a release or refund of taxes imposed through a clerical error, or if the tax is an illegal tax, or was levied for an illegal purpose. Requests for refunds of less than \$100 may be delegated by the Board to the County Finance Officer, Manager, or Attorney. This matter is before you because the request for refund exceeds \$100.

This refund has not been placed on the normal consent agenda with other refunds as this is a refund request that we do not believe should be granted for reasons described in the attachment titled: Office of the Tax Collector Recommendation-Neill J Pollack Refund Request.

#### **PROCUREMENT BACKGROUND:**

N/A

#### **POLICY IMPACT:**

N/A

#### **FISCAL IMPACT:**

N/A