



**RESOLUTION OF THE JACKSON COUNTY BOARD OF
COMMISSIONERS DELEGATING AUTHORITY TO MANAGER
TO GRANT REQUEST FOR REFUND OF
EXCISE TAX ON CONVEYANCES**

WHEREAS, Jackson County receives requests for refund of overpayment of excise tax on real property conveyances; and

WHEREAS, North Carolina General Statute §105-228.37 authorizes the Board of Commissioners to delegate to the county manager the authority to grant requests for the refund of overpayment of excise tax if that request is filed within six months after the date the tax was paid; and

WHEREAS, the Jackson 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.

THEREFORE, the Board of Commissioners of Jackson County resolves that:

1. The county manager is authorized to grant requests for the refund of overpayment of excise tax if that request is filed within six months after the date the tax was paid, upon such terms and conditions as the manager shall determine.
2. The request for refund of overpayment, if granted, will be processed in the same manner as if granted by the Board of Commissioners, approved by the Finance Officer and paid through the normal course of business for the finance department.

Adopted August 16, 2022.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: _____
BRIAN THOMAS MCMAHAN, Chairman

Attest:

ANGELA M. WINCHESTER, Clerk to the Board