

## RESOLUTION FOR MINIMAL REFUNDS AND UNDERPAYMENTS

**Whereas**, the Board of County Commissioners is authorized by North Carolina General Statute, Section 105-321 (g) to direct the Tax Assessor and Tax Collector not to mail a refund for an overpayment of tax if the refund is less than fifteen dollars (\$15.00). North Carolina General Statute, Section 105-357 (c) permits the Tax Collector to treat small underpayments of taxes as fully paid and to not refund a payment made, other than in person, that is no more than one dollar (\$1.00) less than the taxes due on a tax receipt; and

**Whereas**, it has been determined that Chatham County has refunded overpayments of tax for less than fifteen dollars (\$15.00); and

**Whereas**, the Tax Administrator has recommended that an overpayment of tax less than fifteen dollars (\$15.00) not be mailed unless a refund is requested in person and underpayments of less than one dollar (\$1.00) be treated as payment made in full.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners for the County of Chatham does hereby direct the Tax Administrator not to mail a refund for an overpayment of tax if the refund is less than fifteen dollars (\$15.00). Unless the taxpayer requests the minimal refund in person before the end of the fiscal year in which the refund is due, the minimal refund shall be credited against the tax liability of the taxpayer for taxes due for the next succeeding year. Also, the Tax Collector may treat a payment made, other than in person, that is no more than one dollar (\$1.00) less than the taxes due as fully paid.

Adopted, this the \_\_\_\_ day of \_\_\_\_\_.

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Mike Dasher, Chairman  
Chatham County Board of Commissioners

ATTEST:

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Lindsay K. Ray, NCCCC, Clerk to the Board  
Chatham County Board of Commissioners

