



# Chatham County, NC

## Legislation Text

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**File #:** 19-3009, **Version:** 1

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Vote on a request to adopt a resolution for minimal refunds and underpayments.

Action Requested: Vote on a request to adopt a resolution for minimal refunds and underpayments.

Introduction & Background: The Board of County Commissioners is authorized by NC General Statute 105-321 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. NC General Statute 105-357 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 less than the taxes due on a tax receipt.

Discussion & Analysis: It has been determined that Chatham County has refunded overpayments of tax for less than fifteen dollars. The Tax Administrator has recommended that an overpayment of tax less than fifteen dollars not be mailed unless a refund is requested in person and underpayments of less than one dollar be treated as payment made in full.

How does this relate to the Comprehensive Plan: NA

Budgetary Impact: NA

Recommendation: Motion to adopt a resolution for minimal refunds and underpayments.