

RESOLUTION

ASHE COUNTY TAX ADMINISTRATION OVERPAYMENT PROCEDURE

WHEREAS, G.S. 105-357(c) permits the county board of commissioners to direct the county tax collector not to refund small overpayments of taxes (\$1.00 or less) unless the taxpayer requests a refund before the end of the fiscal year in which the small overpayment is made.

WHEREAS, S.L. 2015-266 / G.S. 105-321(g) permits the county board of commissioners to direct the county tax collector to apply overpayments between one dollar (\$1.00) and fifteen dollars (\$15.00) to the future year's taxes, with no notice required.

WHEREAS, the county board of commissioners directs the county tax collector to apply overpayments of fifteen dollars (\$15.00) or greater to taxpayer's future or other current tax bills with notice unless taxpayer objects and requests a refund.

NOW, THEREFORE, BE IT RESOLVED that the Ashe County Board of Commissioners does hereby adopt the rules applicable to overpayments found in GS 105-321(g) and GS 105-357(c).

Adopted this the 7th day of December 2020.

BY: THE ASHE COUNTY BOARD OF COMMISSIONERS

Chairman

ATTEST: _____

Clerk to the Board