

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 156
HOUSE BILL 467

AN ACT TO PROVIDE FOR REFUNDS OF AD VALOREM TAXES WHICH HAVE BEEN
OVERPAID.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-382 is hereby amended by rewriting the same in its entirety to read as follows:

"§ 105-382. **Refunds of overpayment of taxes.** — (a) Any taxpayer may apply to the governing body of a taxing unit for a refund of tax which should not have been imposed but which was imposed through clerical error or which was illegal or levied for an illegal purpose. Such application must be made in writing and delivered to said governing body within three years after said tax first became due or within six months from the date of payment of such tax, whichever is the later date.

(b) Upon receiving the aforesaid application, the governing body of the taxing unit shall determine whether the tax, or any part of it, was imposed through clerical error, or was illegal or levied for an illegal purpose and shall either refund that portion of the amount paid that was in excess of the correct tax liability or notify the taxpayer, in writing and mailed to the address of the taxpayer last known to the governing body, that no refund will be made. The action of the governing body on each such claim for refund shall be recorded in its minutes.

(c) If, within 90 days after the taxpayer's application was submitted under subsection (a) above, the governing body of the taxing unit has failed to refund the full amount claimed by the taxpayer, has notified the taxpayer that no refund will be made, or has taken no action on his application, the taxpayer may bring a civil action against the taxing unit for the amount claimed but not refunded. Such a suit shall be brought in the appropriate division of the General Court of Justice of the county in which the taxing unit is located. If upon the trial, it is determined that the tax or any part of it was imposed through clerical error or was illegal or levied for an illegal purpose, judgment shall be rendered therefor, with interest thereon from date of judgment at six per cent (6%) per annum, plus costs, and the judgment shall be collected as in other civil actions."

Sec. 2. This act shall be effective upon ratification.

In the General Assembly read three times and ratified, this the 10th day of April, 1973.