

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009**

**SESSION LAW 2009-110  
HOUSE BILL 225**

AN ACT TO AUTHORIZE AN INITIAL REVIEW OF APPEALS FOR REFUNDS OF  
OVERPAYMENT OF EXCISE STAMP TAXES FOR PURPOSES OF STREAMLINING  
RESOLUTION.

The General Assembly of North Carolina enacts:

**SECTION 1.** This act applies to Mecklenburg County only.

**SECTION 2.** G.S. 105-228.37(b) reads as rewritten:

"(b) Hearing by County. – A board of county commissioners may delegate to a county manager the authority to consider written requests for a refund filed in accordance with subsection (a) of this section and the authority to either grant or deny such requests. If the county manager decides that the refund requested is due, the county must refund the county's portion of the overpayment, together with any applicable interest, to the taxpayer. If the county manager finds that the refund requested is not due, the board of county commissioners must conduct a de novo hearing on a request for refund in accordance with the procedures that apply to a hearing held by a board of equalization and review on an appeal concerning the listing or appraisal of property. If the board decides that a refund is due, ~~it~~ the county must refund the county's portion of the overpayment, together with any applicable interest, to the taxpayer. If the board finds that no refund is due, the written decision of the board must inform the taxpayer that the taxpayer may appeal the decision to the Property Tax Commission."

**SECTION 3.** This act is effective when it becomes law. The procedures for review of disputed tax matters enacted by this act apply to claims for refund pending on or filed on or after the effective date of this act. This act does not affect matters for which a taxpayer may appeal or has appealed to the Property Tax Commission.

In the General Assembly read three times and ratified this the 16<sup>th</sup> day of June, 2009.

s/ Marc Basnight  
President Pro Tempore of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

