



# Public Service Tax Refund Request

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*Presented by*

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# Delta Express & Carolina Transportation Refund Request

**Total Request: \$216,719.40**

- Their request is based on the fact that their property was listed as business personal property vs. public-service
- Public-service property valuation is managed by the State and uses a different valuation methodology



# Timeline

**2021:** An audit resulted in a discovery of unreported assets by the companies

- Staff added assets to companies' listing forms as business personal property
- Companies signed the listing forms
- Companies did not appeal and paid their bills

**2022-23:** Listing forms did not reflect discovered assets again

- Staff added assets to companies' listing forms as business personal property
- Companies signed the listing forms
- Companies did not appeal and paid their bills

**2024 :** Staff asked NCDOR if the companies' "rolling stock" assets should be listed as public-service.

- NCDOR confirmed and created public-service discovery valuations for prior years.
- Companies submitted their refund request for previously paid bills as related to those "rolling stock" assets.



# Legal Basis for Refund Request per § 105-381

## Taxpayer's remedies.....

A valid defense shall include the following:

- a) tax imposed through clerical error;
- b) An illegal tax;
- c) A tax levied for an illegal purpose.



# Duty of the Property Owner per § 105-306

It shall be the duty of the owner to list the property.....



# Next Steps

Vote to approve or deny refund request

QUESTIONS?

