

RESOLUTION NO. _____

RESOLUTION DENYING DELTA EXPRESS, INC. AND CAROLINA TRANSPORTATION, INC.'S TAX REFUND REQUEST DATED JANUARY 3, 2025.

- WHEREAS, pursuant to N.C. Gen. Stat. § 105-381, a taxpayer must present a valid defense in order to be granted a refund on taxes paid to a county; and
- WHEREAS, pursuant N.C. Gen. Stat. § 105-381(a) those valid defenses are (i) a tax imposed through a clerical error, (ii) an illegal tax, or (iii) a tax levied for an illegal purpose; and
- WHEREAS, on January 3, 2025, Delta Express, Inc. and Carolina Transportation, Inc. requested that Buncombe County refund a total of \$216,719.40 for business personal property overpayments for tax years 2021, 2022 and 2023; and
- WHEREAS, for tax years 2021, 2022 and 2023, Delta and Carolina allege that the County should have appraised the business personal property as a public service company as opposed to a normal business; and.
- WHEREAS, pursuant to N.C. Gen. Stat. § 105-381(b) the Board of Commissioners are required to determine whether the taxpayer has a valid defense to the taxes imposed by the County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the tax refund request dated January 3, 2025 by Delta Express, Inc. and Carolina Transportation, Inc., is hereby denied on the grounds that the County did make a clerical error in assessing the tangible personal property for tax years 2021, 2022 and 2023
2. The County Attorney is instructed to mail a copy of this resolution to Delta Express, Inc. and Carolina Transportation, Inc.
3. That this resolution shall be effective upon adoption.

This the 18th day of February 2025.

ATTEST:

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Sarah Gross, Clerk

By: _____
Amanda Edwards, Chair

APPROVED AS TO FORM

County Attorney