

RESOLUTION NO. _____

RESOLUTION GRANTING 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 Buncombe 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 overpayment 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 and Carolina Transpiration for \$216,719.40 is hereby granted on the grounds that the County made a clerical error on Delta Express and Carolina Transportation for tangible personal property during the 2021, 2022 and 2023 tax years.
2. The County Attorney is instructed to mail a copy of this resolution to Delta Express and Carolina Transpiration.
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