



## Legislation Details (With Text)

**File #:** 2021-109      **Version:** 1      **Name:**  
**Type:** Miscellaneous      **Status:** Passed  
**File created:** 1/5/2021      **In control:** Board of Commissioners  
**On agenda:** 1/21/2021      **Final action:** 1/21/2021  
**Title:** PROPERTY TAX REBATES AND RELEASES FOR MONTH ENDING DECEMBER 31, 2020  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. December 2020 NCVTS Pending Refund Report.pdf, 2. December 2020 Rebate and Releases.pdf

Date	Ver.	Action By	Action	Result
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### TITLE

**PROPERTY TAX REBATES AND RELEASES FOR MONTH ENDING DECEMBER 31, 2020**

### SPONSOR

Ben Chavis, Tax Director

### BACKGROUND

A valid defense has been provided by the taxpayer that the tax imposed was invalid and met the criteria of North Carolina General Statute 105-381, to be rebated or released for the amounts contained in the attached reports. Complete reports are maintained on file with the Clerk to the Board.

### BUDGET IMPACT

**NO ADDITIONAL COUNTY FUNDS REQUIRED**

### REQUESTED ACTION

Accept and approve property tax rebates and releases for the month ending December 31, 2020.