

**The Tax Committee follows the North Carolina General Statutes guidelines in their recommendations of refunds, special situation and request for relief of interest.**

Consideration of Refund or Special Situations:

- The tax committee will recommend approval of refunds if the request complies with NCGS 105-381, or if case law exists that is clear and generally supports the request. Valid defense for a refund to be requested is for a tax imposed through a clerical error, an illegal tax, or a tax levied for an illegal purpose.

Consideration of requests for relief of interest:

- Once interest accrues, it is considered tax per NCGS 105-273(15). Tax cannot be compromised per NCGS 105-380. Therefore the tax committee typically recommends denial of requests for relief of interest. Should a situation arise in which the committee determines that interest should be relieved, the Assessor will request the item be removed from the consent agenda and considered separately by the Board of Commissioners.

Gross Receipts:

- Per SL 1995-458, the Wake County Board of Commissioners has the same authority to waive gross receipts penalties that the Secretary of Revenue has to waive penalties for State sales and use taxes. The Tax Committee will recommend full, partial, or no relief of penalties.