

**Item Title:** Tax Committee Recommendations for Gross Receipts Penalty, Refund Requests and Various Reports

**Specific Action Requested:**

**That the Board of Commissioners approves the attached recommendations by the Tax Committee.**

**Item Summary:**

**Purpose:** The Board of Commissioners reviews recommendations of the Tax Committee regarding tax refund requests over \$100 per NCGS 105-381 and relief of penalties associated with prepared food and beverage or room occupancy tax, and deed excise tax refunds.

**Background:** The Tax Committee meets monthly on the third Thursday of each month at 1 p.m. in the Tax Administration's Conference Room to review requests and make a recommendation to the Board of Commissioners.

The Tax Committee presents information to the Wake County Board of Commissioners each month for review, showing the name of the taxpayer, description, account number, tax year, relief sought, and recommended action.

**Strategic Plan:** This item supports routine business of the County as required by North Carolina General Statutes and does not relate to a specific Board initiative.

**Fiscal Impact:** The fiscal impact of this item varies from month to month based on requests but is generally negligible as a percent of the total County budget.

**Additional Information:**

None.

**Attachments:**

1. Tax Committee Agenda Process
2. Executive Summary 1
3. Refunds Under \$500.00 / Over \$500.00
4. Daily Updates for Gross Receipts, Refund Request and Special Situations
5. Municipal Collection Report
6. Wake County Collection Report
7. Monthly In-Rem Foreclosure Report
8. Register of Deeds Excise Tax Report