



**RESOLUTION AUTHORIZING THE TOWN MANAGER TO REFUND  
OVERPAYMENTS OF OCCUPANCY TAXES**

**WHEREAS**, Dare County discovered this year that certain campgrounds within its jurisdiction have remitted overpayments of occupancy taxes; and,

**WHEREAS**, all occupancy taxes are collected and remitted to Dare County and redistributed to municipalities based on a formula defined by the North Carolina General Statutes; and,

**WHEREAS**, the North Carolina General Statutes do not provide a process for those who have overpaid to request a refund; AND

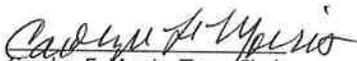
**WHEREAS**, the Town of Nags Head desires to refund any overpayments for the period within the applicable statute of limitations as determined by Dare County.

**NOW, THEREFORE, BE IT RESOLVED**, that the Nags Head Board of Commissioners hereby authorizes the Town Manager, upon verification of any sums overpaid, to refund the Town's share of overpaid occupancy taxes for the period within the applicable statute of limitations - and to bring forward any budget amendments as are necessary to accomplish such refund.

Adopted this the 5<sup>th</sup> day of October 2022.

  
Benjamin Cahoon, Mayor  
Town of Nags Head

ATTEST:

  
Carolyn F. Morris, Town Clerk

