RESOLUTION

A RESOLUTION BY THE CHEROKEE COUNTY BOARD OF COMMISSIONERS TO AMEND THE FORMAL POLICY AND PROCEDURE FOR TAX RELEASES AND REFUNDS

WHEREAS, it is the duty of the Cherokee County Tax Collector to develop a list of tax releases and refunds, and to present releases and refunds to the Cherokee County Board of Commissioners for approval; and

WHEREAS, on October 8, 2015 the Cherokee County Board of Commissioners adopted a formal policy for tax releases and refunds; and

WHEREAS, it is necessary to amend the previously adopted policy for clarification purposes; and

WHEREAS, the following policies and procedures will guide the Cherokee County Tax Office in carrying out the duties of its office, concerning tax releases and refunds:

- All requests for releases and refunds must be completed on an approved form signed by the tax payer.
- All requests for releases and refunds involving motor vehicles, situs errors, or clerical errors will be prepared by the Tax Assessor's Office and submitted to the Collection Department to be recorded and forwarded to the board of commissioners for approval.
- All other requests will be prepared by the Collection Department recorded and forwarded to the board of commissioners for approval.
- Requests submitted to the board of commissioners must be in a format approved by the board and must include:
 - a. Tax payer's name
 - b. Address
 - c. Bill number
 - d. Reason for release or refund
 - e. Amount of release or refund

NOW, THEREFORE, BE IT RESOLVED that the Cherokee County Board of Commissioners hereby rescinds the October 8, 2015 policy and procedures, and adopts this resolution to serve as the official policy and procedures for Cherokee County tax releases and refunds.

This, the 12th day of November, 2024.

Chairman Board of Commissioners

Clerk to Board