

RESOLUTION BY THE CITY OF HENDERSONVILLE APPROVING TAX RELEASE REQUESTS DUE TO CLERICAL ERROR PURSUANT TO N.C.G.S. 105-381

WHEREAS, the Henderson County Tax Assessor's office has made the City aware of a clerical error in the tax listing for Public Service Company of NC, Inc. (dba Enbridge Gas) (hereinafter "PSNC") for tax year 2024; and

WHEREAS, the value of PSNC property subject to the City's Municipal Service District tax and the value subject only to the generally applicable City tax rate were transposed on the 2024 tax bills; and

WHEREAS, due to the clerical error, PSNC's 2024 tax payment for property subject only to the generally applicable City tax rate resulted in an underpayment on Tax Bill No. 0003097983-2024-2024-0001-00; and

WHEREAS, due to the underpayment, interest has accrued in the amount of \$3,993.13; and

WHEREAS, PSNC has paid its property taxes in a timely fashion each tax year, and but for the clerical error, would have also paid correct amount due in a timely fashion, and therefore would not have accrued interest; and

WHEREAS, the taxpayers have in a timely manner pursuant to applicable law made a demand in writing for a release of such interest, and the amounts have been certified by the Henderson County Tax Assessor/Collector in accordance with G.S. 105-381.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Hendersonville, North Carolina that:

1. Interest due on additional outstanding tax bill 0003097983-2024-2024-001 For Public Service Company of NC, Inc., in accordance with G.S. §105-381(a)(1)a. – a tax imposed through clerical error, is hereby released.

Adopted by the City Council of the City of Hendersonville, North Carolina on this 6th day of November, 2025.

Attest:

Barbara G. Volk, Mayor, City of Hendersonville

Jill Murray, City Clerk

Approved as to form:

Angela S. Beeker, City Attorney