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**MEMORANDUM**

**TO:** Commissioners  
**FROM:** J. Dudley Watts, County Manager   
**RE:** County Review Officer  
**DATE:** October 8, 2019

Pursuant to N.C.G.S. 105-228.37, the Forsyth County Board of Commissioners is required to hold hearings to review requests for refunds of excise tax payments. A County Review Officer is designated to investigate and make recommendations of excise tax requests to the Board of Commissioners.

It is my recommendation, along with Register of Deeds Lynne Johnson, that Timothy Williams continues to serve as the Review Officer for the purpose of investigating claims and make recommendations for refund and overpayment of excise tax.