

Resolution of the Durham County Board of Commissioners

WHEREAS, N.C.G.S. §105-310.1 authorizes Counties to permit electronic listing of personal property, and

WHEREAS, N.C.G.S. §105-307 permits the Board of County Commissioners to extend the deadline for filing electronic listings of personal property under N.C.G.S. §105-304 to June 1, as long as the Notice requirements of N.C.G.S. §105-296(c) are published; and

WHEREAS, N.C.G.S. §105-311(b) authorizes electronic signature of personal property listings which are submitted electronically,

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. Durham County Board of Commissioners pursuant to N.C.G.S. §105-310.1 by this Resolution provides for and authorizes the listing of personal property to be submitted and signed electronically.
2. Electronic listing of personal property may be accomplished by a taxpayer as follows: 1. Electronic listings of personal property must be submitted online; 2. To list personal property electronically, a taxpayer must use an electronic listing application approved by the Durham County Tax Assessor.
3. Extension of listing period to electronically file personal property listings after January 31, may be allowed if the taxpayer first files an online request for an extension of time during the month of January, on or before January 31, and if the taxpayer provides an Account ID obtained from the Durham County Tax Assessor and associated with the location of the personal property for which the extension is requested. Once an extension of time has been granted by the Durham County Tax Assessor the electronic filing must be received by the Durham County Tax Assessor no later than April 15 to avoid late listing penalties.
4. This resolution shall be recorded in the minutes of Durham County Board of Commissioners and notice of the procedure and extension of time for electronic filing of personal property listings shall be published as required by N.C.G.S. §105-296(c).
5. This resolution is effective upon adoption and for all tax years after its adoption and for such time as the Durham County Tax Assessor has a system for electronic listing.

Adopted, this the ____ day of _____.