



## Legislation Text

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File #: 21-0037, Version: 1

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**Item:**

**Extension of the 2021 Listing Period for Business Personal Property**

**Date of BOCC Meeting:** January 25, 2021

**Request for Board Action:**

The Board is requested to delegate authority to the Tax Assessor to grant individual extensions for the listing of business personal property upon written request showing good cause that an extension should be granted. Extensions would extend the listing period until no later than April 15, 2021.

Under G.S. 105-307, the period during which property is to be listed for taxation each year shall begin on the first business day of the month of January, and, unless extended as provided by statute, shall continue through the month of January. The Board of Commissioners shall grant individual extensions of time for the listing of personal property upon written request and for good cause shown. The request must be filed with the Tax Assessor no later than the ending date of the regular listing period. The Board may delegate the authority to grant extensions to the Assessor.

**Alignment with Strategic Plan:** Goal 5, Accountable, Efficient, and Visionary Government. Requested action ensures the county complies with North Carolina General Statutes and ensures we are accountable to our citizens. The actions of the Tax Department and this Board impact all strategic goals due to the revenues needed.

**Resource Persons:** T. Dwane Brinson, Tax Administrator

**County Manager's Recommendation:** The County Manager recommends that the Board delegate authority to the Tax Assessor to grant extensions until no later than April 15, 2021 to taxpayers required by North Carolina General Statutes to list business personal property, who request an extension during the month of January and show good cause.

County Manager: \_\_\_\_\_