



## Legislation Text

---

**File #:** 22-0696, **Version:** 1

---

**Item:**

**Extension of 2023 Property Tax Listing Period**

**Date of BOCC Meeting:** November 28, 2022

**Request for Board Action:**

The Board is requested to extend the time during which property is to be listed for taxation by resolution.

North Carolina General Statute 105-307(a) establishes that the annual tax listing period begins on the first business day of January and ends on January 31. The statute will also allow for the County Board of Commissioners to extend the time for property to be listed.

While the multi-year tax systems conversion is nearing a successful completion, at this time it remains ongoing. We expect to “go live” with the final module, Billing and Collections, in early 2023. Taxpayers can still list with the Tax Department beginning January 1, 2023, however. We are requesting to extend the annual listing period through February 28, 2023, as testing continues on the new system.

Each year there is a significant number of taxpayers who request in-person assistance to complete the forms. To ensure that we are able to provide assistance to all taxpayers who indicate a need, we are requesting that the tax listing period be extended. For those who do not intend to visit the office for assistance, staff is available by phone, email, regular mail and live chat.

**Alignment with Strategic Plan:** Goal 5, Accountable, Efficient, Visionary Government.

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

**County Manager’s Recommendation:** The County Manager recommends that the Board approve the resolution extending the 2023 regular listing period through February 28, 2023.

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