



Established 1771

CHATHAM COUNTY COMMISSIONERS

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Diana Hales, Vice Chair
Jim Crawford
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COUNTY MANAGER

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Resolution of the Chatham County Board of Commissioners

RESOLUTION PROVIDING FOR ELECTRONIC LISTING AND EXTENDING THE TIME FOR FILING LISTINGS OF BUSINESS PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES

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

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

WHEREAS, N.C.G.S. 105-307 permits the Board of County Commissioners to extend the deadline for filing listings of personal property under N.C.G.S. 105-304 to April 15, as long as the Notice requirements of N.C.G.S. 105-296(c) are published;

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. Chatham County Board of Commissioners pursuant to N.C.G.S. 105-310.1 by this Resolution provides for and authorizes personal property listing to be submitted and signed electronically provided that:
 - Electronic listings of personal property must be submitted online
 - Facsimiles shall not be accepted as electronic listings of personal property
 - Only an electronic listing application approved by the Chatham County Tax Assessor can be used to file electronically.
2. Chatham County Board of Commissioners pursuant to N.C.G.S. 105-307 by this Resolution provides for business personal property listing period to be extended to April 15th provided that:
 - Request for an extension must be submitted prior to January 31st.
 - Extension request shall include an account ID provided by the Chatham County Tax Assessor and associated with the location of the business personal property for which the extension is requested.
 - Extension must be received by the Chatham County Tax Assessor no later than April 15th to avoid late listing penalties.

This resolution shall be recorded in the minutes of the Chatham County Board of Commissioners and notice of the procedure and extension of time for filing of personal property listings shall be published as required by N.C.G.S. 105-296(c).

This resolution is effective upon adoption and for all tax years after its adoption and at such time as the Chatham County Tax Assessor has the ability to implement a system for electronic listing.

Adopted, this the ____ day of _____.

Karen Howard, Chair
Chatham County Board of Commissioners

ATTEST:

Lindsay K. Ray, NCCCC, Clerk to the Board
Chatham County Board of Commissioners