

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: January 22, 2009

Action Agenda
Item No. 4-e

SUBJECT: Property Tax Release

DEPARTMENT: Assessor's Office

PUBLIC HEARING: (Y/N)

ATTACHMENT(S):

Resolution
Spreadsheet

INFORMATION CONTACT:
John Smith, 245-2101

PURPOSE: To consider adoption of a resolution to release property value related to one (1) request for property tax release.

BACKGROUND: The Assessor's Office is requesting approval to release property value related to one (1) request for property tax release. (see explanations on attached spreadsheet). General Statute 105-381(b), "Action of Governing Body" provides that "upon receiving a taxpayer's written statement of defense and request for release or refund, the governing body of the Taxing Unit shall within 90 days after receipt of such a request determine whether the taxpayer has a valid defense to the tax imposed or any part thereof and shall either release or refund that portion of the amount that is determined to be in excess of the correct liability or notify the taxpayer in writing that no release or refund will be made". North Carolina law allows the Board to approve property tax releases for the current and four previous fiscal years.

FINANCIAL IMPACT: Approval of this change will result in a net reduction in revenue of \$187.15 to the County, municipalities, and special districts for the FY 2008/2009. The approval of this release will bring the total net reduction for the FY 2008/2009 to \$82,812.03. The Tax Assessor recognized that releases and Property Tax Commission decisions can impact the budget and accounts for these in the annual budget projections.

RECOMMENDATION(S): The Manager recommends the Board approve the attached resolution approving one (1) property tax release request in accordance with N.C. General Statute 105-381.

NORTH CAROLINA

ORANGE COUNTY

RELEASE RESOLUTION (Approval)

Whereas, North Carolina General Statutes 105-381 and/or 330.2(B) allows for the release of taxes when the Board of County Commissioners determines that a taxpayer applying for the release has a valid defense to the tax imposed; and

Whereas, the properties listed in each of the attached "Request for Property Tax Release" has been taxed and the tax has not been collected; and

Whereas, as to each of the properties listed in the Request for Property Tax Release, the taxpayer has timely applied in writing for a release of the tax imposed and has presented a valid defense to the tax imposed as indicated on the Request for Property Tax Release.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY THAT the recommended property tax release(s) are approved.

Upon motion duly made and seconded, the foregoing resolution was passed by the following votes:

Ayes: Commissioners _____

Noes: _____

I, Donna Baker, Clerk to the Board of Commissioners for the County of Orange, North Carolina, DO HEREBY CERTIFY that the foregoing has been carefully copied from the recorded minutes of the Board of Commissioners for said County at a regular meeting of said Board held on _____, said record having been made in the Minute Book of the minutes of said Board, and is a true copy of so much of said proceedings of said Board as relates in any way to the passage of the resolution described in said proceedings.

WITNESS my hand and the corporate seal of said County, this _____ day of _____, 2009.

Clerk to the Board of Commissioners

