

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT

Meeting Date: June 16, 2009

Action Agenda
Item No. 4-e

SUBJECT: Property Tax Releases

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 values related to seven (7) requests for property tax release.

BACKGROUND: The Assessor's Office is requesting approval to release property values related to seven (7) requests for property tax release. (see explanations on attached spreadsheet). General Statute 105-381(b), "Action of Governing Body" provides "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 these changes will result in a net reduction in revenue of \$984.46 to the County, municipalities, and special districts for FY 2008/2009. The approval of this release will bring the total net reduction for the FY 2008/2009 to \$116,271.25. The Tax Assessor recognized that releases and Property Tax Commission decisions can impact the budget and accounted for these in the annual budget projections.

RECOMMENDATION(S): The Manager recommends the Board approve the attached resolution approving seven (7) property tax release requests 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

RELEASE (GS 105-381)

June 16, 2009

Name	Map Ref	Tract #	Old Value	(Taxable) New Value	Value Difference	Rate Code	Financial Impact	Property Description	Reason for Adjustment
Hart Brothers Contracting	Acct 297454		46,635	0	-46,635	15	-571.49	Bus Personal	Release is for 2008. Illegal Tax Business was closed prior to 01/01/2008
Genevia Parker	Acct 186645		1,090	0	-1,090	21	-24.09	Mobile Home	Release is for 2008. Illegal Tax As of 01/01/2008, the mobile home no longer existed.
Lavonda Cheek	Acct 258171		3,860	0	-3,860	22	-80.67	Mobile Home	Release is for 2008. Illegal Tax Mobile home was sold prior to 01/01/2008.
Donald Fortner	Acct 301417		9,990	0	-9,990	03	-120.32	Mobile Home	Release is for 2008. Illegal Tax Mobile home moved out of Orange County prior to 01/01/2008.
Ricardo Goins	Acct 205968		600	0	-600	23	-10.42	Personal Prop	Release is for 2008. Illegal Tax Property owner incorrectly indicated on abstract the existence of personal property provided in rental unit.
Rebecca Hamlett	Acct 275319		2,160	0	-2,160	00	-26.29	Personal Prop	Release is for 2008 Illegal Tax Double assessed.
Mark Malachi	Acct 303216		12,460	0	-12,460	01	-151.18	Mobile Home	Release is for 2008. Illegal Tax Double assessed.
					-76,795		-984.46		