

ORANGE COUNTY  
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT  
Meeting Date: November 5, 2009

Action Agenda  
Item No. 4-C

**SUBJECT:** Property Tax Releases

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**DEPARTMENT:** Assessor's Office

**PUBLIC HEARING: (Y/N)**  No

**ATTACHMENT(S):**

**INFORMATION CONTACT:**  
John Smith, 245-2101

Resolution  
Spreadsheet

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**PURPOSE:** To consider adoption of a resolution to release property values related to five (5) requests for property tax release.

**BACKGROUND:** The Assessor's Office is requesting approval to release property values related to eight (8) requests for property tax release. (see explanations on attached spreadsheet). North Carolina 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 \$54,259.38 to the County, municipalities, and special districts for FY 2009/2010. The approval of these releases will bring the total net reduction for the FY 2009/2010 to \$69,639.78. The Tax Assessor recognized that releases and Property Tax Commission decisions could impact the budget and accounted for these in the annual budget projections.

**RECOMMENDATION(S):** The Manager recommends the Board approve the attached resolution approving five (5) property tax release requests in accordance with N.C. General Statute 105-381.

NORTH CAROLINA  
ORANGE COUNTY

RES-2009-076

**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

