

ORANGE COUNTY  
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT  
Meeting Date: December 15, 2009

Action Agenda  
Item No. 4-d

**SUBJECT:** Applications for Property Tax Exemption/Exclusion

**DEPARTMENT:** Assessor

**PUBLIC HEARING:** (Y/N)

Yes  No

**ATTACHMENT(S):**  
Exempt Status Resolution  
Spreadsheet  
Requests for Exemption/Exclusion

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

**PURPOSE:** To consider three (3) untimely applications for exemption/exclusion from ad valorem taxation for the 2009 tax year.

**BACKGROUND:** North Carolina General Statutes (NCGS) require applications for exemption to be filed during the normal listing period, which is during the month of January. NCGS 105-282.1(a)(5) does allow some discretion. Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subdivision applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

Two applicants are applying for homestead exclusion based on NCGS 105-277.1, which allows exclusion of the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) of the appraised value of the residence. Based on the information supplied in the applications and the above referenced general statutes, the applicants can be approved for 2009. The opinion of the Assessor is the information provided to date satisfies the good cause requirement of NCGS 105-282.1(a)(5) and these properties should be approved for exclusion.

One applicant is applying for the disabled veteran exclusion based on NCGS 105-277.1B which excludes the first \$45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service connected or who receives benefits for specially adapted housing under 38 USC 2101.

**FINANCIAL IMPACT:** The reduction in the County's tax base associated with approval of these exemption applications will result in a reduction of FY 2009/2010 taxes due to the County, municipalities, and special districts in the amount of \$2,060.33.

**RECOMMENDATION:** The Manager recommends the Board approve the attached resolution for the above listed applications for FY 2009/2010 exemption.

NORTH CAROLINA

ORANGE COUNTY

**EXEMPTION/EXCLUSION RESOLUTION**

Whereas, North Carolina General Statutes 105-282.1 empowers the Board of County Commissioners to approve applications for exemption after the close of the listing period, and

Whereas, good cause has been shown as evidenced by the information packet provided, and

Whereas, the Assessor has determined that the applicants could have been approved for 2008 had applications been timely.

**NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY THAT** the properties applying for exemption for 2009 are so approved as exempt.

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



Date 11-6-09

To Whom It May Concern:

I Sam Stallard, am applying for a late Homestead,

Exemption for year 2009 on Tract # 762002 because I

Was not aware that this exemption was available to me.

Just found out about the exemption.

Signature Sam Dennett Stallard

How did you find out about this exemption?

ON THE BACK OF THE TAX STATEMENT

107 Ann Lane  
Chapel Hill, NC 27516  
29 October 2009

County of Orange  
Jo Roberson, Tax Collector – RMV  
P.O. Box 8181  
Hillsborough, NC 27278

FILED  
NOV 03 2009  
ORANGE CO TAX OFFICE

Dear Ms. Roberson-

I recently became aware of the new law passed exempting a certain portion of my property taxes based on being a 100% Disabled Veteran. Had I known about this law, I would have submitted the attached document in a timelier manner. However, I only became aware of this matter in September.

As soon as I became aware of this law, I submitted the paperwork to the VA for completion. I received their response in today's mail, and am forwarding it to you for your consideration.

I believe that I have completed the appropriate form, albeit after the submission date for 2009 taxes. I am hoping for your consideration of extending this benefit to my 2009 property tax bill despite the late application. As mentioned above, I submitted the form as soon as I became aware. I know that asking for a reduction in property taxes is likely not well received. However, I am hoping for your thoughtful consideration under the circumstances.

Thank you in advance for your help, and don't hesitate to contact me if there is something I overlooked, or more information is required. I look forward to a prompt resolution to this matter.

Regards,

  
Stephen A. Wistner

Encl: (1) NCDVA-9  
(2) Cover letter to NC Dept. of Veteran's Affairs

Date 10-26-09

To Whom It May Concern:

I Wrenn, Barbara Ann, am applying for a late Homestead,

Exemption for year 2009 on Tract # 321258 because I

                     Was not aware that this exemption was available to me.

                      Just found out about the exemption.

Signature Barbara Ann Wrenn

How did you find out about this exemption?

\_\_\_\_\_  
\_\_\_\_\_