

**ORANGE COUNTY
BOARD OF COMMISSIONERS**

ACTION AGENDA ITEM ABSTRACT

Meeting Date: February 2, 2010

Action Agenda

Item No. 4-e

SUBJECT: Property Tax Releases

DEPARTMENT: Tax Administration

PUBLIC HEARING: (Y/N)

No

ATTACHMENT(S):

Resolution
Spreadsheet

INFORMATION CONTACT:

Jo Roberson 245-2727

PURPOSE: To consider adoption of a resolution to release property values related to twenty-one (21) requests for property tax release.

BACKGROUND: The Tax Administration Office is requesting approval to release property values related to twenty-one (21) 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 \$7,068.31 to the County, municipalities, and special districts for FY 2009/2010. The approval of these releases will bring the total net reduction for the 2009/2010 fiscal year to \$76,708.09. 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 these 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 _____, 2010.

Clerk to the Board of Commissioners

RELEASE (GS 105-381)

February 2, 2010

Name	Map Ref	Tract #	Old Value	(Taxable) New Value	Value Difference	Rate Code	Financial Impact	Property Description	Reason for Adjustment
Clearview Correspondent	Acct 312096		417	0	-417	22	-6.56	Bus Personal	Release is for 2009 Illegal Tax Taxpayer filed business personal property return in Orange, however, the property is in Durham County.
Penske Truck Leasing	Acct 37534		149,450	130,120	-19,330	03	-310.04	Bus Personal	Release is for 2009 Clerical Error A request for filing extension received timely. Late list penalty applied in error.
VFS Leas Residual Hold	Acct 37529		1,233	0	-1,233	22	-19.37	Bus Personal	Release is for 2009 Illegal Tax Property was disposed prior to 1/1/2009
Hill-Rom Co Inc	Acct 37524		2,032	612	-1,420	21	-23.23	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37521		1,773	534	-1,239	00	-16.16	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37525		1,759	530	-1,229	23	-18.16	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37523		6,814	2,114	-4,700	09	-43.13	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37519		634	275	-359	13	-6.63	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37518		623	270	-353	08	-5.71	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Hill-Rom Co Inc	Acct 37520		784	218	-566	10	-7.01	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.

Hill-Rom Co Inc	Acct 37522	79,936	69,911	-10,025	22	-154.42	Bus Personal	Release is for 2009 Clerical Error Incorrect year used to calculate depreciation.
Harper Arts LLC	Acct 37515	187,312	165,213	-22,019	17	-242.30	Bus Personal	Release is for 2009 Clerical Error Property was keyed incorrectly.
Backcourse Inc	Acct 289241	176,000	104,490	-71,510	22	-1,101.54	Bus Personal	Release is for 2009 Immaterial Irregularities NCGS 105-394(11) Depreciation was omitted from assessment
Shoulder Inc	Acct 37531	29,328	0	-29,328	22	-506.89	Bus Personal	Release is for 2009 Illegal Tax Business closed prior to 1/1/2009.
Jesse Kalisher Gallery	Acct 37530	47,915	47,915	0	22	-75.28	Bus Personal	Release is for 2009 Clerical Error A request for filing extension received timely. Late list penalty applied in error.
US Bancorp Equip Finance	Acct 37537	1,329,612	1,151,164	-178,448	22	-2,748.81	Bus Personal	Release is for 2009 Illegal Tax Asset distribution per jurisdiction incorrectly listed.
US Bancorp Equip Finance	Acct 37536	136,318	100,517	-35,801	21	-585.63	Bus Personal	Release is for 2009 Illegal Tax Asset distribution per jurisdiction incorrectly listed.
US Bancorp Equip Finance	Acct 37535	56,112	35,828	-20,284	00	-184.92	Bus Personal	Release is for 2009 Illegal Tax Asset distribution per jurisdiction incorrectly listed.
Damir Hacic	Acct 316673	1,220	0	-1,220	22	-20.58	Personal Prop	Release is for 2009 Illegal Tax Unlicensed vehicle was sold prior to 1/1/2009
Donald Roberts	Acct 316006	4,340	0	-4,340	00	-39.24	Personal Prop	Release is for 2009 Illegal Tax Personal property was billed on 2 accounts in error.

