

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT

Meeting Date: March 2, 2010

Action Agenda
Item No. 4-e

SUBJECT: Applications for Property Tax Exemption/Exclusion

DEPARTMENT: Tax Administration

PUBLIC HEARING: (Y/N)

ATTACHMENT(S):

- Exempt Status Resolution
- Spreadsheet
- Requests for Exemption/Exclusion

INFORMATION CONTACT:

Jo Roberson, 245-2727

PURPOSE: To consider two (2) 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.

Both 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. It is the opinion of the Tax Administrator that 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.

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 \$2,770.96.

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

RES-2010-019

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 2009 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 _____, 2010.

Clerk to the Board of Commissioners

Date 12-31-09

To Whom It May Concern:

I Geoffrey L Walker, am applying for a late Homestead, Exemption for year 2009 on Tract # 706637 because I

 Was not aware that this exemption was available to me.

 ✓ Just found out about the exemption.

Signature Geoffrey L Walker

How did you find out about this exemption?
Tax Office

FILED
FEB 01 2010
COUNTY CLERK

Date 6/22/09

To Whom It May Concern:

I Theresa Russell, am applying for a late Homestead

Exemption for year 2009 on Tract # 436986 because I

Was not aware that this exemption was available to me.

Just found out about the exemption.

Signature Theresa Py Russell

How did you find out about this exemption?

Hillsborough N.C Tax office

FILED
JUN 22 2009
ORANGE CO TAX OFFICE