

**RESOLUTION PROVIDING FOR ELECTRONIC LISTING AND EXTENDING THE
TIME FOR FILING ELECTRONIC LISTINGS OF BUSINESS PERSONAL PROPERTY
FOR PROPERTY TAX PURPOSES**

WHEREAS, North Carolina General Statute § 105-304 authorizes Counties to permit electronic listing of business personal property, and

WHEREAS, North Carolina General Statute § 105-307 permits the Board of County Commissioners to extend the deadline for filing electronic listings of business personal property under G.S. § 105-304 to June 1, and

WHEREAS, North Carolina General Statute 105-311(b) authorizes electronic signature of business personal property listings which are submitted electronically,

NOW, THEREFORE, BE IT RESOLVED as follows:


Section 1. Mecklenburg County Board of Commissioners hereby authorizes business personal property listing to be submitted and signed electronically, and extends the deadline for receiving electronic business personal property listings to and until May 15 of any tax year.

Sec. 2. The following procedures will apply to electronic tax filings. Electronic listings must be submitted online, facsimiles will not be accepted as electronic listings. In order to file electronically, the taxpayer must use the electronic listing application and the Account Identification Number (Account ID) and a Personal Identification Number (PIN) provided by the Mecklenburg County Assessor's Office. To request an extension to file business personal property listings after January 31, the taxpayer must file an online request for extension of time during the month of January and must provide both the Account ID and the PIN which appears on his listing form. Electronic filings must be received by the Mecklenburg County Assessor no later than May 15 in order to avoid late list penalties. The Account ID and the PIN provided on electronically submitted listings forms will constitute the taxpayer's electronic signature.

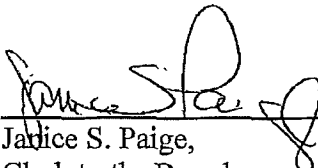
Sec. 3. This resolution shall be recorded in the minutes of the Mecklenburg County Board of Commissioners and notice of the procedure and extension of time for electronic filing of business personal property listings shall be published as required by G.S. § 105-296(c).

Sec. 4. This resolution is effective for all tax years after its adoption and at such time as the Assessor has the ability to implement a system for electronic listing.

Adopted the 21st day of December 2004.



H. Parks Helms, Chairman
Mecklenburg County Board of Commissioners



Jarice S. Paige,
Clerk to the Board

**RESOLUTION PROVIDING FOR THE EXTENSION OF THE TIME FOR
FILING REAL AND PERSONAL PROPERTY LISTINGS FOR PROPERTY TAX
PURPOSES**

WHEREAS, North Carolina General Statute 105-307 establishes the period for the listing of taxation each year beginning with the first business day of January, and

WHEREAS, Paragraph (c) of the Statute permits the Board of County Commissioners to grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown, and

WHEREAS, Paragraph (c) of the Statute also permits the Board of County Commissioners to delegate the authority to grant extensions to the Assessor, and

WHEREAS, by delegating this authority to the Assessor improves the service to the citizens of Mecklenburg County and creates greater effectiveness and efficiency.

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Board of Commissioners of Mecklenburg County, pursuant to the provisions of North Carolina General Statute 105-307 (c), does hereby delegate the authority of the Board of Commissioners to grant extensions of time for the listing of real and personal property to the Assessor, said extensions to be granted for good cause shown, and said extensions not to extend beyond April 15th except where authorized by separate resolution for the Electronic Filing of listings.

Section 2. The following procedures will apply to the real, individual personal and business personal property listings. To request an extension to file property listings after January 31, the taxpayer must file a written request for extension of time during the month of January and must show good cause for the extension of time to file. Electronic filings must be received by the Mecklenburg County Assessor no later than the last day of the regular listing period.

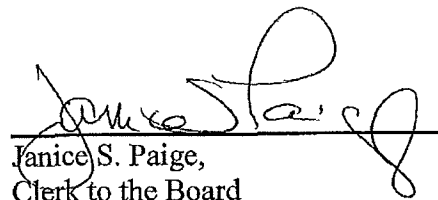
Section 3. This resolution shall be recorded in the minutes of the Mecklenburg County Board of Commissioners and notice of the procedure and extension of time for property listings shall be published as required by North Carolina General Statute 105-296(c).

Section 4. This resolution is effective for all tax years after its adoption.

ADOPTED the 21st day of December 2004.



H. Parks Helms, Chairman
Mecklenburg County Board of Commissioners



Janice S. Paige,
Clerk to the Board