

**AMENDED AND RESTATED
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, by Resolution dated December 21, 2004, this Board authorized the extension of the deadline for filing electronic listings of business personal property to May 15, 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 April 15 of any tax year.

Section 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 April 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.

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 electronic filing of business personal property listings shall be published as required by G.S. §105-296(c).

Section 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.

AMENDED and ADOPTED the ____ day of October, 2018.

Ella Scarborough, Chair
Mecklenburg County Board of Commissioners

Janice S. Paige, Clerk to the Board