



Legislation Details (With Text)

**File #:** 18-4982      **Version:** 1      **Name:** Extensions for Filing Electronic Listings of Personal Property

**Type:** Manager's Report      **Status:** Manager's Report

**File created:** 10/1/2018      **In control:** Assessor's Office

**On agenda:** 10/16/2018      **Final action:**

**Title:** Extensions for Filing Electronic Listings of Personal Property

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. BOCC CAO Extension Requests 10 16 18.pdf, 2. Assessor Memo to BOCC re Extension for Electronic Listins (198196x96BE2) 10 02 18.pdf, 3. December 21, 2004 Resolutions re Extensions for Listings Personal Property.pdf, 4. Proposed Amended and Restated Resolution regarding extension of time for electronic listings.pdf

Date	Ver.	Action By	Action	Result
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**Title:**  
Extensions for Filing Electronic Listings of Personal Property

Summary

ACTION:

Reduce the extension period for electronic listings of personal property from May 15<sup>th</sup> to April 15<sup>th</sup> to conform with extensions for non-electronic listings

Staff Contact: Ken Joyner, Tax Assessor

Presentation: No

BACKGROUND/JUSTIFICATION:

Personal property is required to be listed for taxation between January 1 and January 31 of each year. By Resolutions approved on December 21, 2004, the Board authorized the Assessor to grant requested extensions for written listings until April 15<sup>th</sup> and for electronic listings until May 15<sup>th</sup>.

Having 2 deadlines for listing personal property has created confusion. Accordingly, the Assessor requests that the deadline for all listings be April 15<sup>th</sup>.

PROCUREMENT BACKGROUND:

N/A

POLICY IMPACT:

Changing the deadline for extensions to April 15<sup>th</sup> complies with N.C.G.S. 105-307.

FISCAL IMPACT:

N/A