



Legislation Text

File #: 18-4982, **Version:** 1

Title:

Extensions for Filing Electronic Listings of Personal Property

Summary

ACTION:

Reduce the extension period for electronic listings of personal property from May 15th to April 15th 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 15th and for electronic listings until May 15th.

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

PROCUREMENT BACKGROUND:

N/A

POLICY IMPACT:

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

FISCAL IMPACT:

N/A