



Memo

To: Hazel Haynes, Clerk to the Board

From: Sherry Lavender, Revenue Director

Date: March 14, 2017

Re: Late Application requests pursuant to NCGS 105-282.a1

The following applications were received for the 2017 tax year after the statutory deadline. The deadline to submit an application for the Present Use Value deferment program is January 31 of each year. Information regarding income and social security numbers has been redacted pursuant to state and federal privacy laws.

As Revenue Director, I am unable to approve an untimely filed application. Pursuant to NCGS 105-282.a1, the burden to approve a late application is designated to the Board of County Commissioners upon the taxpayer's evidence of good cause for the late application. Application deadlines are set by state statute to protect the County budget process. If approved the following amount would be deferred from 2017 taxes:

NAME	ESTIMATED TAX DEFERRED	REASON FOR UNTIMELY FILING
Cheryl Taylor	\$779.72	Taxpayer was incorrectly informed that the application could not be turned in without supporting documents.

Staff recommendation is for the Board to deny the late applications for the 2017. The applications would then be held over for approval for the 2018 tax year.

Thank you,

A handwritten signature in black ink that reads "Sherry Lavender". The signature is written in a cursive, flowing style.

Sherry M. Lavender
Revenue Director