



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

WHEREAS, North Carolina General Statute § 105-310.1 authorizes Counties to permit electronic listing of 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 personal property under G.S. § 105-304 up to June 1, and

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

NOW THEREFORE BE IT RESOLVED as follows:

Section 1. The Rutherford County Board of Commissioners hereby authorizes personal property listings to be submitted and signed electronically.

Section 2. The following procedures will apply to electronic tax filings:

1. Facsimiles and emailed forms will not be accepted as electronic listings.
2. Electronic listings must be submitted online. In order to file electronically, the taxpayer must use an electronic listing application approved by the County.
3. To request an extension to electronically file 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 an Account ID provided by the County and associated with the location for which the extension is requested.
4. Once an extension of time has been granted by the assessor the electronic filing must be received by the Rutherford County Assessor no later than April 15 or next business day if the fifteenth is on a weekend in order to avoid late list penalties.

Section 3. This resolution shall be recorded in the minutes of the Rutherford County Board of Commissioners and notice of the procedure and any general extension of time pursuant to G.S. § 105-307(b) for electronic filing of 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.

County Commissioners

Bryan A. King, *Chairman*
Alan Toney, *Vice Chairman*
Michael Benfield

Eddie Holland
Greg Lovelace

Steve Garrison, *County Manager*
Hazel S. Haynes, *Clerk to the Board*
Richard Williams, *County Attorney*

Section 5. This resolution hereby delegates its authority to provide for electronic listing of personal property to the Rutherford County Assessor.

Section 6. That the County Manager, County Attorney, and Assessor to take all actions necessary to accomplish the purposes of this resolution.

Adopted this the 3rd day of September, 2019.

Chairman, Board of Commissioners

ATTEST:

Clerk, Board of Commissioners