

## Hazel Haynes

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**From:** Richard Lawson  
**Sent:** Tuesday, September 28, 2021 3:49 PM  
**To:** Hazel Haynes  
**Subject:** Late Applications  
**Attachments:** Late Application Part 2 Information.doc.docx; Out of the Ashes Application 1604663.pdf; Out of the Ashes 2\_1606492.pdf; RAIN Ministries Late Application 1642651.pdf; Rutherford Church of Christ Late app 1205076.pdf

Request to be on the October 4, 2021 Board of County Commissioners Agenda

Memo: Steve Garrison, County Manager  
Hazel Haynes, Clerk to Board

From: Richard Lawson, Revenue Director

RE: Late Application Requests Pursuant to NCGS105-282.a1

The deadline to submit an application is January 31 of each tax year. The following applications were received for the 2021 tax year after the January 31, 2021 deadline.

As Revenue Director, I am unable to approve the late application Pursuant to NCGS 105-282.a1, which states the burden to approve is designated to the Board of County Commissioners. Application deadlines are set by state statutes to protect the County budget processes from being undermined. However, given the following facts:

- 1) The applications would have likely been approved if submitted timely
- 2) The parcels that were transferred have been used as specified:
  - a) Out of the Ashes INC – 2 applications
  - b) R.A.I.N. Ministries
  - c) Rutherford Church of Christ

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