

September 8, 2025

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

From: Richard Lawson, Revenue Director

RE: Late Application Requests Pursuant to NCGS105-282.1.(a1)

The deadline to submit an application for an exemption is January 31st of each tax year. The deadline to submit a late application for an exclusion is June 1 of each year. The following application was received for the 2025 tax year after the deadlines listed above.

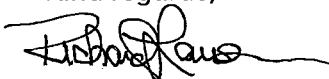
As Revenue Director, I am unable to approve the late application Pursuant to NCGS 105-282.1.(a1), which states:

(a1) Late Application. – Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed.

The application would have likely been approved if submitted timely.

Please see attached application.

Kind regards,



Richard Lawson
Revenue Director

