



CHATHAM COUNTY COMMISSIONERS

Karen Howard, Chair
Diana Hales, Vice Chair
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COUNTY MANAGER

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Established 1771

Resolution of the Chatham County Board of Commissioners

WHEREAS, N.C.G.S. 105-310.1 authorizes Counties to permit electronic listing of personal property, and

WHEREAS, N.C.G.S. 105-307 permits the Board of County Commissioners to extend the deadline for filing electronic listings of personal property under N.C.G.S. 105-304 to June 1, as long as the Notice requirements of N.C.G.S. 105-296(c) are published; and

WHEREAS, N.C.G.S. 105-311(b) authorizes electronic signature of personal property listings which are submitted electronically,

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. Chatham County Board of Commissioners pursuant to N.C.G.S. 105-310.1 by this Resolution provides for and authorizes personal property listing to be submitted and signed electronically.
2. Electronic listing of personal property may be accomplished by a taxpayer as follows: 1. Electronic listings of personal property must be submitted online; 2. Facsimiles shall not be accepted as electronic listings of personal property; and 3. In order to list personal property electronically, a taxpayer must use an electronic listing application approved by Chatham County Tax Assessor.
3. Extension of listing period to electronically file personal property listings after January 31, may be allowed if the taxpayer first files an online request for an extension of time during the month of January, on or before January 31, and if the taxpayer provides an Account ID obtained from the Chatham County Tax Assessor and associated with the location of the personal property for which the extension is requested. Once an extension of time has been granted by the Chatham County Tax Assessor the electronic filing must be received by the Chatham County Tax Assessor no later than March 15 in order to avoid late listing penalties.
4. This resolution shall be recorded in the minutes of the Chatham County Board of Commissioners and notice of the procedure and extension of time for electronic filing of personal property listings shall be published as required by N.C.G.S. 105-296(c).
5. This resolution is effective upon adoption and for all tax years after its adoption and at such time as the Chatham County Tax Assessor has the ability to implement a system for electronic listing.

Adopted, this the 16 day of March, 2020.

Karen Howard, Chair
Chatham County Board of Commissioners

ATTEST:

Lindsay K. Ray, NCCCC, Clerk to the Board
Chatham County Board of Commissioners

