



Established 1771

**CHATHAM COUNTY COMMISSIONERS**

Karen Howard, Chair  
Diana Hales, Vice Chair  
Jim Crawford  
Mike Dasher  
Andy Wilkie

**COUNTY MANAGER**

Dan LaMontagne

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**Resolution of the Chatham County Board of Commissioners**

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

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

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

**WHEREAS**, N.C.G.S. 105-307 permits the Board of County Commissioners to extend the deadline for filing listings of personal property under N.C.G.S. 105-304 to April 15, as long as the Notice requirements of N.C.G.S. 105-296(c) are published;


**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 provided that:
  - Electronic listings of personal property must be submitted online
  - Facsimiles shall not be accepted as electronic listings of personal property
  - Only an electronic listing application approved by the Chatham County Tax Assessor can be used to file electronically.
  
2. Chatham County Board of Commissioners pursuant to N.C.G.S. 105-307 by this Resolution provides for business personal property listing period to be extended to April 15<sup>th</sup> provided that:
  - Request for an extension must be submitted prior to January 31<sup>st</sup>.
  - Extension request shall include an account ID provided by the Chatham County Tax Assessor and associated with the location of the business personal property for which the extension is requested.
  - Extension must be received by the Chatham County Tax Assessor no later than April 15<sup>th</sup> to avoid late listing penalties.

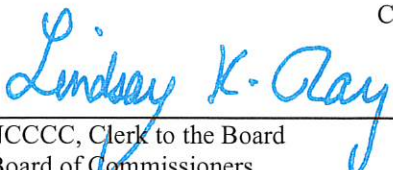
This resolution shall be recorded in the minutes of the Chatham County Board of Commissioners and notice of the procedure and extension of time for filing of personal property listings shall be published as required by N.C.G.S. 105-296(c).

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 20 day of April, 2020.

  
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Karen Howard, Chair  
Chatham County Board of Commissioners

ATTEST:

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

