

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

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

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

NOW THEREFORE BE IT RESOLVED as follows:

Section 1. **Chatham County Board of Commissioners** hereby authorizes business personal property listings to be submitted and signed electronically, and extends the deadline for receiving electronic business personal property listings to and until May 1 of any tax year.

Sec. 2. The following procedures will apply to electronic tax filings. Electronic listings must be submitted online, facsimiles will not be accepted as electronic listings. In order to file electronically, the taxpayer must use an electronic listing application hosted by the County or approved by the North Carolina Department of Revenue and contracted with the County to provide such a service. To request an extension to file business personal property listings electronically 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 business location for which the extension is requested. Electronic filings for which an extension has been requested must be received by the **Chatham County Assessor** no later than May 1 in order to avoid late list penalties.

Sec. 3. 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 business personal property listings shall be published as required by G.S. § 105-296(c).

Sec. 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.