

**REQUEST FOR BOARD ACTION**  
**HENDERSON COUNTY**  
**BOARD OF COMMISSIONERS**

**MEETING DATE:** January 17, 2018

**SUBJECT:** Tax release, Ebenezer Pentecostal Church of God, Inc.

**PRESENTER:** Charles Russell Burrell

**ATTACHMENT(S):** Information received from Owner

**SUMMARY OF REQUEST:**

Ebenezer Pentecostal Church of God, Inc. obtained title to a parcel in October, 2016. The parcel (PIN 9578771374; REID 105898) was used during 2017, housing a fellowship hall. The parcel is valued at \$270,500.00 (of which the building value is \$239,200.00). The owner did not timely apply for a tax exemption for this parcel.

After application with statement made by the owner (attached), it is proposed by your Tax Collector's office that a release of obligations for the 2017 tax year be granted for the parcel.

County staff will be present and prepared if requested to give further information on this matter.

**BOARD ACTION REQUESTED:** Approval of the exemption.

If the Board is so inclined, the following motion is suggested:

***I move that the Board grant the release of parcel 9578771374 (REID 105898) for tax year 2017, as qualifying as exempt from taxation.***

APPLICATION for TAX YEAR 2017Rec 12-12-2017  
KJ**Property Tax Exemption or Exclusion**APPLICATION MUST BE RECEIVED BY THE COUNTY ASSESSOR BY JANUARY 1<sup>ST</sup> TO BE TIMELY FILEDCOUNTY: Henderson

MUNICIPALITY: \_\_\_\_\_

Before applying, please read the statute on the back of this application, and the specific exemption/exclusion statute online at [www.ncleg.net](http://www.ncleg.net).Full Name of Owner(s): Ebenezer Pentecostal Church of God, Inc.Mailing Address of Owner: 99 McCall Street, Flat Rock, NC 28731Phone Numbers: Home: (828) 698-7283 (office) Work: ( ) Cell: (828) 808-7267

List the Parcel Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Parcel ID #: 105898 Address/Location: 158 McCall St., Flat Rock, NC 28731**Non-Deferment Exemptions and Exclusions**—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- |  |   |  |                                     |
|--|---|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(17)          | Veterans organizations                    | <input type="checkbox"/> G.S. 105-278.6  | Home for the aged, sick, or infirm  |
| <input type="checkbox"/> G.S. 105-275(18),(19)     | Lodges, fraternal & civic purposes        | <input type="checkbox"/> G.S. 105-278.6  | Low- or moderate-income housing     |
| <input type="checkbox"/> G.S. 105-275(20)          | Goodwill Industries                       | <input type="checkbox"/> G.S. 105-278.6  | YMCA, SPCA, VFD, orphanage          |
| <input type="checkbox"/> G.S. 105-277(8)           | Homeowner's Association                   | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11.             |
| <input type="checkbox"/> G.S. 105-277.13           | Brownfields-Attach brownfields agreement. | <input type="checkbox"/> G.S. 105-278.7  | Other charitable, educational, etc. |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes                        | <input type="checkbox"/> G.S. 105-278.8  | Charitable hospital purposes        |
| <input type="checkbox"/> G.S. 105-278.4            | Educational purposes (institutional)      | <input type="checkbox"/> G.S. 131A-21    | Medical Care Commission bonds       |
| <input type="checkbox"/> G.S. 105-278.5            | Religious educational assemblies          |  |                                     |
| <input type="checkbox"/> Other:                    |   |  |                                     |

**Tax Deferment Programs**—Check the tax deferment program for which this application is made. \*\*\*These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.\*\*\*

- |  |   |
|--|---|
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure                                    |
| <input type="checkbox"/> G.S. 105-277.1D   | Residence held for sale by general contractor (Lic # _____) Attach copy of the certificate of occupancy.    |
| <input type="checkbox"/> G.S. 105-277.14   | Working waterfront property   |
| <input type="checkbox"/> G.S. 105-278      | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing                                 |

Describe the property: Metal Building Approximately 5400 sq. ft., 1.28 acreDescribe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: Currently used as fellowship hall, but plan to build sunday school classrooms and offices.**AFFIRMATION:** I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.Signature(s) of Owner(s): Cecilia Dean Title: Secretary Date: 12/08/2017

(All tenants of a tenancy Title: \_\_\_\_\_ Date: \_\_\_\_\_

in common must sign.) Title: \_\_\_\_\_ Date: \_\_\_\_\_

The County Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: \_\_\_\_\_ REASON FOR DENIAL: \_\_\_\_\_



**EBENEZER PENTECOSTAL CHURCH OF GOD, INC.**

**99 MCCALL STREET  
FLAT ROCK, NC 28731**

**Tel. (828) 698-7283**

**Fax (828) 698-7284**

December 8, 2017

TO WHOM IT MAY CONCERN:


Re: Property Tax Exemption or Exclusion Application  
158 McCall Street, Flat Rock, NC 28731  
Parcel ID #: 105898

Dear Sir/Madam:

Ebenezer Pentecostal Church of God, Inc. purchased the above referenced property October of 2016. The reason why it did not apply for a Property Tax Exemption was because we were under the impression that since the church was a non-profit organization it was something that was automatically done by the tax office. We recently found out that we had been misinformed and apologize for not sending the application sooner. Your review and consideration of this matter is greatly appreciated.

If you shall have any questions or concerns, please do not hesitate to contact me at my cell phone number: 828-808-7267 or via e-mail: [cesdiaz@live.com](mailto:cesdiaz@live.com).

Sincerely yours,



Cesia Diaz  
Corporate Secretary

**Ebenezer Pentecostal Church of God**  
**Parcel Number 105898**  
**99 McCall Street, Flat Rock North Carolina**

**Summary**

After receiving the 2017 Real Property Tax Bill, Ms. Diaz, (Pastor's Wife), came into the Assessor's Office. She spoke with Shea McCall. Shae left a message, on Dee's desk, asking Dee Hill to call Ms. Diaz. Dee spoke with Ms. Diaz per telephone. In speaking with Ms. Diaz, it was determined that a field visit was necessary to determine, how the property was being used. Dee met with Mr. Diaz and Mrs. Diaz, (Pastor and his wife) at the property on December 7, 2017 at 10:30 AM. I was on the property approximately 30- 45 minutes.

This property was acquired by the Church via record Deed Book 1683 at Page 443, filed in the Henderson County Registry on October 17, 2016. Therefore, the Church was the owner of record on January 1, 2017. However, a timely-filed Application was not received in the Assessor's Office during the regular listing period for the 2017 tax year.

During my telephone call with Ms. Diaz, and during my field visit with Mr. Diaz and Ms. Diaz, we discussed North Carolina Statutes (NCGS) regarding Religious Property, and filing of Application for tax exemption. Copies of the statutes. (NCGS 105-282.1 and NCGS 105-278.3) were provided to them during the field visit. During the field visit they indicated how the building was currently being used and plans for future use. A walkthrough of the building was done afterwards. (Pictures attached)

Along with NCGS, they were given an Application for Property Tax Exclusion and Exemption, and advised to complete and return the application to the Assessor's Office before December 31<sup>st</sup>. Along with the application I advised that they attach a statement as to why a timely-filed application was not filed during the regular listing period. (Application and statement attached)

An Application for Property Tax Exemption and Exclusion was filed in 2004 for the Church. While at the property, I also conducted a walkthrough of the Church, and asked that they submit an updated application for the Church. An updated application was submitted as requested.

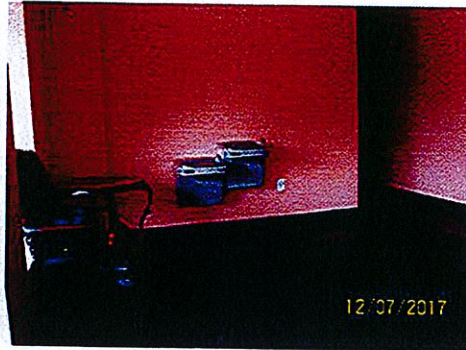
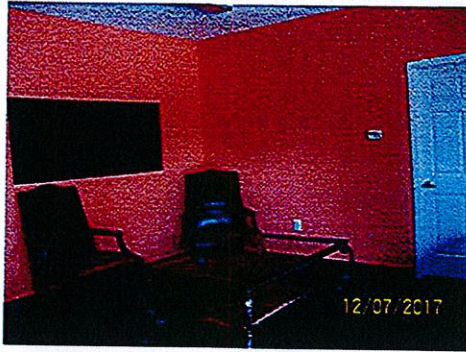
This Late Application is being submitted for the building acquired in October 2016. A timely-filed application was not submitted for the 2017 tax year, resulting in a 2017 Real Property Tax Bill. Based on my field visit, had a timely-filed application been submitted in January, this property would have met the statutory requirement as set forth in NCGS 105-278.3.

Time line Ebenezer Pentecostal Church of God Inc.

Date	Event
10-17-2016	This property was acquired Ebenezer Pentecostal Church of God by record Deed Book 1683 at Page 443 filed in the Henderson County Registry
Thursday (12-6-2017)	Cesea Diaz came into the Assessor's Office after receiving a 2017 Real Property Tax for the Church. She spoke with Shae McCall. Ms. Diaz was inquiring about tax exemption.
Thursday (12-6-2017)-	Dee Hill spoke with Ms. Diaz, per phone. Ms. Diaz stated that she thought the property was automatically exempt since that they were a non-profit and Church. In speaking with her a field visit was scheduled for Friday 12-7-2017.
Friday (12-7-2017) 10:30 Am	Dee Hill met with the Pastor (Mr. Diaz and his wife Ms. Diaz). The meeting was held at the property. This building is located next to the Church on a separate parcel and is easily assessable to the Church. In speaking with the Mr. and Mrs. Diaz they indicated the building was currently being used as their fellowship hall. A Mother's Day event was held in May and Father's Day event was held in June. The plans for this building is to continue to be use as a fellowship hall, add Sunday School Room, and Church Offices.
Tuesday (12-12-2017)	Late application was received in the Assessor's Office by KJ.



EBENEZER PENTECOSTAL CHURCH OF GOD – PARCEL #105898

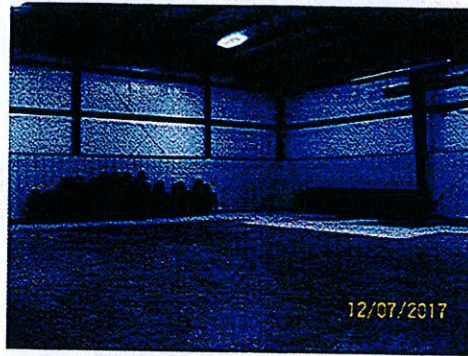
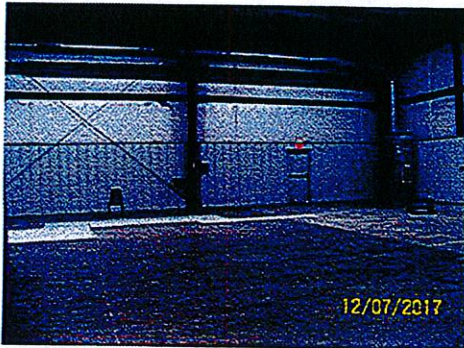


LOBBY

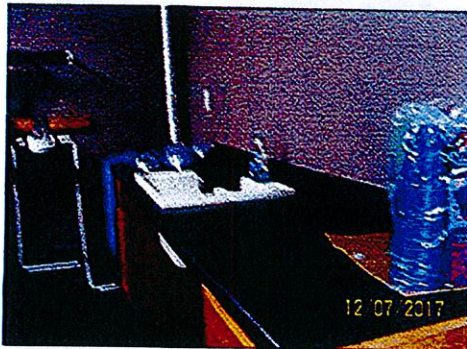


Hall leading to Bathrooms, door to right going back into open area

EBENEZER PENTECOSTAL CHURCH OF GOD – PARCEL #105898



Metal building used as fellowship hall



Room off of the fellowship Hall (Sink and counter)



PARCEL: 105898

2017

PIN: 9578-77-1374

### Property Record Card

Physical Address: 158 MCCALL ST

Status: ACTIVE      Corp Limit:      Assessed Acreage: 1.28      Utilities: T, U, W  
 Market Area: BLUE RIDGE(1001)      Special District:      Flags: 07M  
 Land Class: COMMERCIAL      Fire District: BLUE RIDGE  
 Pin History:      Township: NA  
 Deed Book/Pg: 001683/00443      Deed Date: 10/17/2016      Stamps: \$600      Description: SR1862 OFF MCCALL ST

Name: <b>EBENEZER PENTECOSTAL CHURCH OF GOD, INC.</b>	Jan 1, Owner(s) <b>EBENEZER PENTECOSTAL CHURCH OF GOD, INC.</b>	Sales Details				
		TYPE	PRICE	DATE	SRC	STATUS
		PKG	\$300,000	10-17-16	R	Q
Mailing Address: 99 MCCALL ST FLAT ROCK NC 28731		LND	\$25,000	05-03-06	R	Q

Historic Deferral:      Total Cost Value of Property:      Valued by cost      \$270,500  
 Use Value Deferral:      Total Exempt/Deferred:      \$0  
 Exempt Value:  
 Exempt Desc:

**Total Taxable Value: \$270,500**

Land Summary								
Seq	Zoning	Land Desc	Rate	Size Adj Factor	Land Adj	Adjusted Rate	Land Units	Land Value
1	R1	RESIDENTIAL BUILDING SITE	\$28,500			\$28,500	1.00 AC	\$28,500
2	R1	RESIDUAL RESIDENTIAL	\$10,000			\$10,000	0.28 AC	\$2,800
Total Assessed Value for Land:								\$31,300

Improvement Summary								
Seq	Card #	Type	Description	Grade/QLTY	Physical Depr	Year Built	% Complete	Assessed Value
1		Sect. Bldg	158 MCCALL ST	GRADE C	AVERAGE (9%)	2006		\$233,900
1	1	Misc. Impr.	ASPHALT PAVING UP TO 5000 SF	C (100%)	AVERAGE (22%)	2006	100%	\$5,300
Total Assessed Value for All Listed Imprvs:								\$239,200

Misc Improvements													
Seq	Card #	Type	Eff Year	Size	Base Price	Grade	% Complete	Phy Depr	Econ Depr	Funct Depr	Migr Adj	MA Fact	Assessed Value
1	1	PAVING UP TO 5000 SF	2006	4500	\$1.50	C (100%)	100%	AVERAGE (22%)				1.00	\$5,300
Total Assessed Value for Misc Imprvs:													\$5,300

Created by:DHILL Date:12/6/2017 3:44:43 PM

Page 1 of 4

Eff Dt:01/02/2014

DISCLAIMER: This information has been collected for inventory of property per NCGS 105-317(a)(3) and is provided in order to enable property owners to ascertain the method, rules, and standards of value by which this property has been appraised. This information is compiled from recorded deeds, plats, and other public records data. Users of this information are hereby notified that the aforementioned sources should be consulted for verification of the information contained in this report. The county assumes no legal responsibility.



PARCEL: 105898	2017	PIN: 9578-77-1374
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**Building 1 of 1**

Type	Desc	Qty	Rate	Desc	Qty	Rate	Desc	Qty	Rate	Desc	Qty	Rate
Occupancy	S1-METAL WAREHOUSE											
Quality	C-GRADE C											
Depreciation	Depreciation	9%										
Air Conditioning	100% CENTRAL A/C	100%	6.5340									
Heat	100% HEAT PUMP	100%	4.5738									
Area	Area	4400 sf										
Local Multiplier	Local Multiplier	1										
Number of Stories	Number of Stories	1.00										
Perimeter	Perimeter	270										
Story Height	Story Height	1.00										
Story Multiplier	Story Multiplier	1										

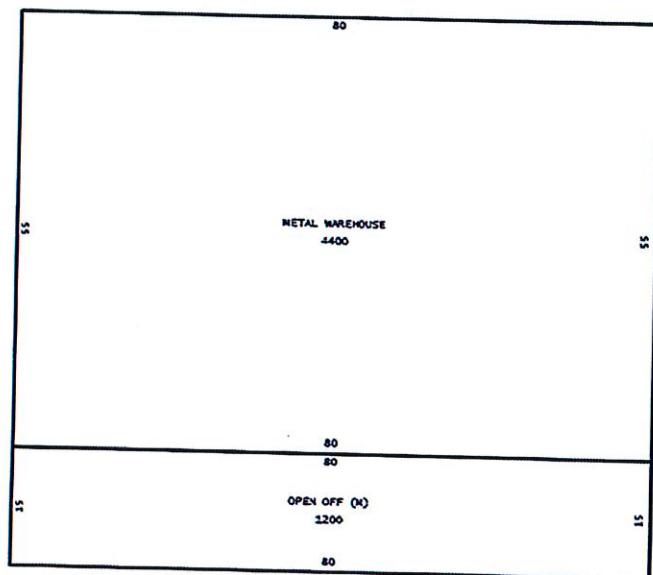
Building Details (Year Built: 2006 Effective Year: 2006)							
Area Type	Seq ID	SQFT	Adj Base Rate	Local Mult	% Complete	Adj RCN (Inc. Refinements)	Physical % Bad
METAL WAREHOUSE	S1	4,400	\$43.10	1.0000	100%	\$189,684	9%
OPEN OFF (M)	ADDN: A	1,200	\$56.00	1.0000	100%	\$67,200	9%
Gross Leasable Area:		5,600	Total Adjusted RCN:		\$256,884		

Building Description				
Occupancy	METAL WAREHOUSE	Type	Desc 1	Desc 2
Class/Quality	C-GRADE C			
Building Name				
Physical % Bad	9			
Remodel Year				
Construction				
Total Stories	1.00 STORY			

Depreciated Value:	\$233,764
Functional % Bad:	0%
Economical % Bad:	0%
Total Other Depreciation (% Bad):	0%
Total Depreciated Value:	\$233,764
Migration Adjustment:	0%
Market Area Factor:	1.00
Total Assessed Value for Building:	\$233,900

Building 1 of 1

Office Use Only : 5803 : 84356





<b>PARCEL: 105898</b>	<b>2017</b>	<b>PIN: 9578-77-1374</b>
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Listing Details
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Listed by: JCONNELL Date Listed: 2/15/2007 Contacted: N Lister Notes:

DATE	BLDG #	DESCRIPTION
12/6/2016		TRANSFER FROM DEEDSYNC
5/2/2014		ZONING UPDATED (PER GIS) FROM PLNJC0:R1 TO PLNJC0:R1
4/17/2012		PER 2012 INFORMAL APPEAL, BUILDING USE CODE CHANGED FROM 751 (GYM) TO 846 (WAREHOUSE), ADDED OFFICE AND A/C FOR 2012.
3/3/2006		AGRICULTURE USE VALUE DEFERRAL REMOVED FOR 2006. Parcel being sold. Atty req RB.
4/24/2005		SJ E RV



HENDERSON COUNTY TAX COLLECTOR  
200 N Grove St Suite 66  
Hendersonville, NC 28792-5027  
<http://hendersoncountync.org/ca>  
000286316220172017000000

1-28313

## 2017 PROPERTY TAX BILL



### Bill Information

Bill Number - 2863162

Tax Year 2017

Year For 2017

Billing Type 0000-00



T98 P1 \*\*\*\*\*AUTO\*\*5-DIGIT 28711

##-0001-##-28312-17566-17566-28313

EBENEZER PENTECOSTAL CHURCH OF GOD, INC.

99 MCCALL ST

FLAT ROCK NC 28731-4737

Bill Date

Due Date

Last Day to Pay  
to Avoid Interest

07/31/2017

09/01/2017

01/05/2018

Pay on or before 1/5/2018 to avoid interest charges. Interest is added on the first day of each month and accrues at the rate of 2% for the first month (January) and .75% for each month thereafter.

If your property tax is escrowed and paid by your mortgage provider, this information is made available to your mortgage provider. This bill is for your records. To confirm payment of your tax, check with your mortgage provider or visit Henderson County's website at <http://taxdata.hendersoncountync.org/PublicWebAccess/>.

### PROPERTY DESCRIPTION & VALUE

Property Description SR1862 OFF MCCALL ST  
Physical Address 158 MCCALL ST FLAT ROCK NC 28731  
Acreage 1.28  
Parcel Number 105898

Real Property Value \$270,500  
Deferred Value \$0  
Excluded Value \$0  
Exempted Value \$0  
Personal Property Value \$0

### BILL LINE ITEMS

Value	Description	Value	Description
\$270,500	SR1862 OFF MCCALL ST		

### TOTAL TAXABLE VALUE

\$270,500

Jurisdiction	Rate	Amount Due
HENDERSON COUNTY TAX	0.5650	\$1,528.33
BLUE RIDGE FIRE TAX	0.1200	\$324.60
<b>TOTAL TAX DUE</b>		<b>\$1,852.93</b>

### NEED TO CONTACT US?

Visit our website: [www.hendersoncountync.org/ca](http://www.hendersoncountync.org/ca)  
Email us: [taxdept@hendersoncountync.org](mailto:taxdept@hendersoncountync.org)  
Questions about Payment: (828) 697-5595  
Questions about Real Property (buildings and land): (828) 697-4667  
Questions about Personal Property: (828) 697-4870  
Mailing Address Changes: (828) 697-5559

Be sure to check our FAQ section on the reverse side of this bill for answers to commonly-asked questions

Note: Henderson County does not collect tax for all municipalities. You will receive a separate bill if you live in a municipality.

### PAYMENT OPTIONS

- > Pay in person at the Tax Collector's Office, Ground Floor, Henderson County Courthouse, 200 N Grove Street, Ste. 66, Hendersonville, NC 28792. (8:30 a.m. - 5:00 p.m., M-F)
- > Mail a check or Money Order payable to the Henderson County Tax Collector at the address indicated above
- > Deposit a check in the Tax Bill Drop Box located in the North parking lot of the Courthouse located at 200 N Grove Street. **PLEASE DO NOT DEPOSIT CASH**
- > Pay by Debit Card, Credit Card or eCheck. A convenience fee will be charged by our vendor. See reverse for details.

### PAYMENT STUB

Please detach and return this stub with your payment. Do not send cash. Use Bill Number for all payment references.

Bill Number - 2863162

If your mailing address has changed, please note your new address on the reverse, and check this box. ☐

Parcel Number

105898

Bill Date

07/31/2017

Due Date

09/01/2017

Last Day to Pay  
to Avoid Interest

01/05/2018

Total Tax Due

\$1,852.93



000286316220172017000000

EBENEZER PENTECOSTAL CHURCH OF GOD, INC.  
99 MCCALL ST  
FLAT ROCK NC 28731-4737

Remit Payment To:  
Henderson County Tax Collector  
200 N Grove St Suite 66  
Hendersonville NC 28792-5027

1-28313



PARCEL: 105898

2017

PIN: 9578-77-1374

# Property Record Card

## Physical Address: 158 MCCALL ST

Status: ACTIVE      Corp Limit:      Assessed Acreage: 1.28      Utilities: T, U, W  
 Market Area: BLUE RIDGE(1001)      Special District:      Flags: 07M  
 Land Class: COMMERCIAL      Fire District: BLUE RIDGE  
 Pin History:      Township: NA  
 Deed Book/Pg: 001683/00443      Deed Date: 10/17/2016      Stamps: \$600      Description: SR1862 OFF MCCALL ST

Name: <b>EBENEZER PENTECOSTAL CHURCH OF GOD, INC.</b>	Jan 1, Owner(s)		Sales Details			
	EBENEZER PENTECOSTAL CHURCH OF GOD, INC.		TYPE	PRICE	DATE	SRC STATUS
			PKG	\$300,000	10-17-16	R Q
Mailing Address: 99 MCCALL ST FLAT ROCK NC 28731			LND	\$25,000	05-03-06	R Q

Historic Deferral:      Total Cost Value of Property:      Valued by cost      \$270,500  
 Use Value Deferral:      Total Exempt/Deferred:      \$0  
 Exempt Value:  
 Exempt Desc:

**Total Taxable Value: \$270,500**

### Land Summary

Seq	Zoning	Land Desc	Rate	Size Adj Factor	Land Adj	Adjusted Rate	Land Units	Land Value
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1	1	Misc. Impr.	ASPHALT PAVING UP TO 5000 SF	C (100%)	AVERAGE (22%)	2006	100%	\$5,300
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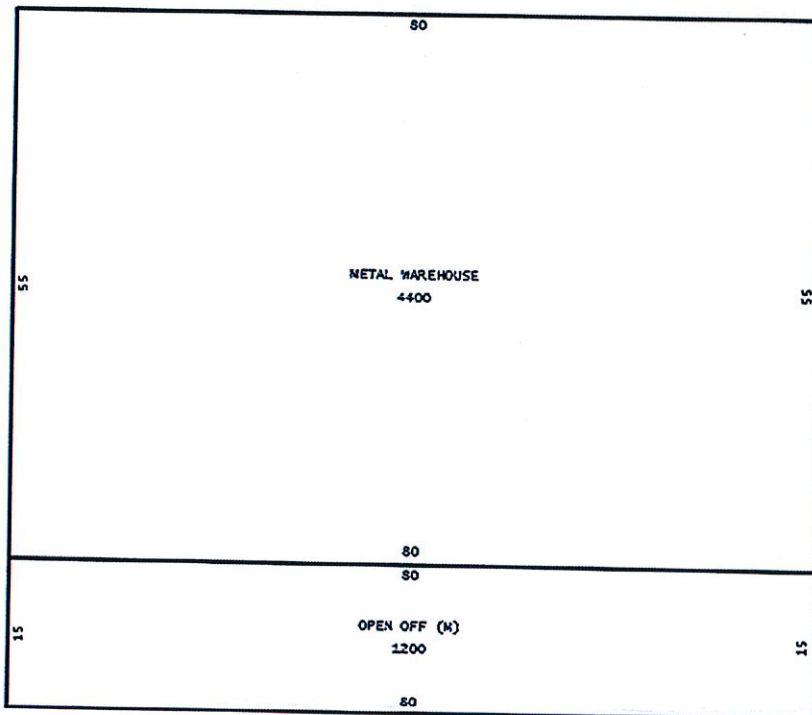
PARCEL: 105898

2017

PIN: 9578-77-1374

Building 1 of 1

Office Use Only : 5803 : 84356





## Chapter 105.

### Taxation.

#### SUBCHAPTER I. LEVY OF TAXES.

##### § 105-282.1. Applications for property tax exemption or exclusion; annual review of property exempted or excluded from property tax.

(a) Application. - Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled to it. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated. An application must contain a complete and accurate statement of the facts that entitle the property to the exemption or exclusion and must indicate the municipality, if any, in which the property is located. Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate.

Except as provided below, an owner claiming an exemption or exclusion from property taxes must file an application for the exemption or exclusion annually during the listing period.

- (1) No application required. - Owners of the following exempt or excluded property do not need to file an application for the exemption or exclusion to be entitled to receive it:
  - a. Property exempt from taxation under G.S. 105-278.1 or G.S. 105-278.2.
  - b. Special classes of property excluded from taxation under G.S. 105-275(15), (16), (26), (31), (32a), (33), (34), (37), (40), (42), or (44).
  - c. Property classified for taxation at a reduced valuation under G.S. 105-277(g) or G.S. 105-277.9.
- (2) Single application required. - An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.
  - a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
  - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), (41), or (45) or under G.S. 131A-21.
  - c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.1C, 105-277.10, 105-277.13, 105-277.14, 105-277.15, 105-277.17, or 105-278.
  - d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8.
  - e. Repealed by Session Laws 2008-35, s. 1.2, effective for taxes imposed for taxable years beginning on or after July 1, 2008.

(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.

(b) **Approval and Appeal Process.** - The Department of Revenue or the assessor to whom an application for exemption or exclusion is submitted must review the application and either approve or deny the application. Approved applications shall be filed and made available to all taxing units in which the exempted or excluded property is situated. If the Department denies an application for exemption or exclusion, it shall notify the taxpayer, who may appeal the denial to the Property Tax Commission.

If an assessor denies an application for exemption or exclusion, the assessor must notify the owner of the decision and the owner may appeal the decision to the board of equalization and review or the board of county commissioners, as appropriate, and from the county board to the Property Tax Commission. If the notice of denial covers property located within a municipality, the assessor shall send a copy of the notice and a copy of the application to the governing body of the municipality. The municipal governing body shall then advise the owner whether it will adopt the decision of the county board or require the owner to file a separate appeal with the municipal governing body. In the event the owner is required to appeal to the municipal governing body and that body renders an adverse decision, the owner may appeal to the Property Tax Commission. Nothing in this subsection shall prevent the governing body of a municipality from denying an application which has been approved by the assessor or by the county board provided the owner's rights to notice and hearing are not abridged. Applications handled separately by a municipality shall be filed in the office of the person designated by the governing body, or in the absence of such designation, in the office of the chief fiscal officer of the municipality.

(c) **Discovery of Property.** - When an owner of property that may be eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the assessor or the Department of Revenue, as appropriate, shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion. Discovery of the property by the Department or the county shall automatically constitute a discovery by any taxing unit in which the property has a taxable situs.

(d) **Roster of Exempted and Excluded Property.** - The assessor shall prepare and maintain a roster of all property in the county that is granted tax relief through classification or exemption. On or before November 1 of each year, the assessor must send a report to the Department of Revenue summarizing the information contained in the roster. The report must be in the format required by the Department. The assessor must also send the Department a copy of the roster upon the request of the Department. As to affected real and personal property, the roster shall set forth:

- (1) The name of the owner of the property.
- (2) A brief description of the property.
- (3) A statement of the use to which the property is put.
- (4) A statement of the value of the property.
- (5) The total value of exempt property in the county and in each municipality therein.

(e) **Annual Review of Exempted or Excluded Property.** - Pursuant to G.S. 105-296(1), the assessor must annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that the parcels qualify for the exemption or exclusion. (1973, c. 695, s. 8; c. 1252; 1981, c. 54, ss. 2, 3; c. 86, s. 2; c. 915; 1985 (Reg. Sess., 1986), c. 982, s. 22; 1987, c. 45, s. 1; c. 295, ss. 5, 6; c. 680, ss. 1-3; c. 813, s. 13; 1989, c. 674, s. 2; c. 723, s. 2; 1991, c. 34, s. 1; 1991 (Reg. Sess., 1992), c. 975, s. 3; 1993, c. 459, s. 3; 1995, c. 41, s. 7; 1995 (Reg. Sess., 1996), c. 646, s. 16; 1997-23, s. 4; 2000-140, s. 72(b); 2001-139, s. 1; 2007-484, s. 43.7T(b); 2007-497, s. 2.4; 2008-35, s. 1.3; 2008-107, s. 28.11(g); 2008-171, ss. 3, 7(c); 2009-445, s. 23(a), (c)-(e); 2009-481, s. 3.)