

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF  
COMMISSIONERS**

**MEETING DATE:** November 20, 2019

**SUBJECT:** Electronic Listing of Personal Property

**PRESENTER:** Darlene Burgess, Tax Administrator

**ATTACHMENT:** Yes

1. Resolution Authorizing Electronic Listing of Personal Property

**SUMMARY OF REQUEST:**

The attached Resolution is required by Statute in order for the Assessor to begin receiving Personal Property Listings electronically. At this time, the Assessor wishes to receive electronic listings for Business Personal Property beginning with the 2020 tax year.

**BOARD ACTION REQUESTED:**

The Board is requested to approve the implementation of electronic listing for personal property pursuant to NCGS §105-310.1 beginning on January 1, 2020 and enact the attached Resolution. Furthermore, the Board is requested to delegate the authority for electronic listing to the County Assessor.

**Suggested Motion:**

*I move the Board approve the implementation of electronic listing for personal property and enact the Resolution regarding same.*

Henderson County  
North Carolina  
Before the Board of Commissioners

**Resolution Authorizing Electronic Listing of Personal Property**

BOARD OF COMMISSIONERS ENACTMENT 2019-\_\_\_\_\_

WHEREAS, North Carolina General Statute §105-310.1 provides for the electronic listing of personal property and authorizes the North Carolina Department of Revenue to establish the standards and requirements for electronic listing; and

WHEREAS, §105-310.1 of the North Carolina General Statutes provides that the Board of Commissioners may, by resolution, provide for electronic listing and may delegate its authority to provide for electronic listing to the County Assessor; and

WHEREAS, to facilitate the accurate, timely, efficient and convenient listing of personal property for taxation by owners of personal property, Henderson County, acting by and through its Board of Commissioners, desires to implement a system for electronic listing of personal property and delegate the authority for electronic personal property listing to the County Assessor.

THEREFORE, BE IT RESOLVED that Henderson County, acting by and through its Board of Commissioners and pursuant to NCGS §105-310.1, is authorized to implement an electronic system for listing personal property and that the authority to provide for electronic listing of personal property is hereby delegated to the County Assessor. Further, that this Resolution shall take effect upon its approval by the North Carolina Department of Revenue and that a certified copy of this Resolution shall be forwarded to the North Carolina Department of Revenue for its approval.

ADOPTED this the 20<sup>th</sup> day of November 2019.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_

GRADY HAWKINS, Chairman