

# FORSYTH COUNTY

## BOARD OF COMMISSIONERS

MEETING DATE: NOVEMBER 9, 2015 AGENDA ITEM NUMBER: 11

**SUBJECT: RESOLUTION AUTHORIZING ELECTRONIC LISTING OF PERSONAL PROPERTY IN FORSYTH COUNTY IN ACCORDANCE WITH THE STANDARDS AND REQUIREMENTS PRESCRIBED BY THE NORTH CAROLINA DEPARTMENT OF REVENUE AND DELEGATING AUTHORITY TO PROVIDE FOR ELECTRONIC LISTING OF PERSONAL PROPERTY TO THE COUNTY TAX ASSESSOR PURSUANT TO THE PROVISIONS OF N.C.G.S. 105-310.1 (TAX OFFICE)**

**COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:** Recommend Approval

**SUMMARY OF INFORMATION:**

See attached

ATTACHMENTS:  YES  NO

SIGNATURE: *J. Dudley Watts, Jr. / KMH* DATE: November 3, 2015  
COUNTY MANAGER

**RESOLUTION AUTHORIZING ELECTRONIC LISTING OF PERSONAL PROPERTY  
IN FORSYTH COUNTY IN ACCORDANCE WITH THE STANDARDS AND  
REQUIREMENTS PRESCRIBED BY THE NORTH CAROLINA DEPARTMENT OF  
REVENUE AND DELEGATING AUTHORITY TO PROVIDE FOR ELECTRONIC  
LISTING OF PERSONAL PROPERTY TO THE COUNTY TAX ASSESSOR  
PURSUANT TO THE PROVISIONS OF N.C.G.S. 105-310.1  
(TAX OFFICE)**

**WHEREAS**, N.C.G.S. 105-310.1 authorizes the Board of County Commissioners to provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the North Carolina Department of Revenue; and

**WHEREAS**, N.C.G.S. 105-310.1 further authorizes the Board of County Commissioners to delegate its authority to provide for electronic listing of personal property to the County Tax Assessor; and

**WHEREAS**, the Forsyth County Tax Assessor/Collector requests that County staff be authorized to prepare for and implement the addition of electronic listing of personal property in accordance with the procedures prescribed by the North Carolina Department of Revenue and the County Tax Assessor as authorized by N.C.G.S. 105-310.1; and

**WHEREAS**, the following procedures are hereby prescribed by the County Tax Assessor/Collector for electronic listing: 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 approved by the County Tax Assessor, and attach an electronic signature; the list of approved electronic listing applications along with a link to their locations will be available upon request at the Forsyth County website.

**NOW, THEREFORE, BE IT RESOLVED** that the Forsyth County Board of Commissioners hereby authorizes the electronic listing of personal property in Forsyth County in accordance with the standards and requirements prescribed by the North Carolina Department of Revenue pursuant to the provisions of N.C.G.S. 105-310.1.

**BE IT FURTHER RESOLVED** that the Forsyth County Board of Commissioners hereby delegates to the Forsyth County Tax Assessor/Collector authority to provide for and implement the addition of electronic listing of personal property in Forsyth County pursuant to the provisions of N.C.G.S. 105-310.1 and the above procedures prescribed by the North Carolina Department of Revenue and the Tax Assessor/Collector in addition to the paper listing option.

**BE IT FURTHER RESOLVED** that upon implementation of electronic listing of personal property, the Forsyth County Tax Assessor/Collector must publish information relating to electronic listing in the listing notices required by the Machinery Act of North Carolina.

**BE IT FURTHER RESOLVED** that this resolution shall be effective for all tax years after its adoption and implementation by the Forsyth County Tax Assessor/Collector.

Adopted this 9<sup>th</sup> day of November 2015.