



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

**WHEREAS**, North Carolina General Statute § 105-310.1 authorizes Counties to provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue, and

**WHEREAS**, North Carolina General Statute § 105-307 permits the Board of County Commissioners to extend the deadline for filing electronic listings of personal property as long as the Notice requirements of North Carolina General Statute § 105-296 (c) are published, and

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

**NOW THEREFORE, BE IT RESOLVED** as follows:

**Section 1.** The Jackson County Board of Commissioners hereby authorize personal property listings to be submitted and signed electronically.

**Section 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 property owner must use the electronic listing application and the Account Identification Number (Account ID) to file personal property listings after January 1<sup>st</sup>. The property owner must file an online or written request for extension of time during the month of January and must provide the Account ID. The Jackson County Tax Administration Office must receive electronic filings, with approved extension request, no later than April 15 in order to avoid late list penalties. The Account ID and other necessary information provided electronically with the submitted listing form will constitute the property owners electronic signature.

**Section 3.** This resolution shall be recorded in the minutes of the Jackson County Board of Commissioners and notice of the procedures and extension of time for electronic filing of personal property listings shall be published as required by North Carolina General Statute § 105-296(c).

**Section 4.** This resolution is effective upon adoption and for all tax years following its adoption and implementation by the Jackson County Tax Assessor.

**Section 5.** This resolution hereby delegates to the Jackson County Tax Assessor authority to provide for and implement the addition of electronic listing of personal property in Jackson County pursuant to the provisions of North Carolina General Statutes § 105-310.1 and the above procedures prescribed by the North Carolina Department of Revenue and the Tax Assessor in addition to the paper listing option.

**ADOPTED** this the 18<sup>th</sup> day of October, 2022.

By:

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Brian Thomas McMahan, Chairman  
Jackson County Board of Commissioners

Attest:

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Angela M. Winchester, Clerk to Board