

REQUEST FOR BOARD ACTION / CONTRACT CONTROL FORM

Date of Request: September 4, 2007

Board Meeting Date Requested: September 17, 2007

Short Title: Resolution Authorizing Tax Assessor Coby S. Heath General Authority To Make Changes To The Abstract Or Tax Records After The Adjournment Of The Pender County Board Of Equalization And Review For The Tax Year 2007 And Forward

Background: The Board may, on its behalf, grant authority to the Tax Assessor, Coby S. Heath, to make changes to the abstract or tax records after the adjournment of the Pender County Board of Equalization and Review. These changes include giving effect to the decisions of the Property Tax Commission; adding any valuations certified by the NC Department of Revenue; correcting the name of a taxpayer erroneously listed; correcting any erroneous property description; to correct appraisals, assessments, and amounts of taxes appearing erroneously on the abstract or tax records as a result of clerical or mathematical errors; to add discoveries under the provisions of G. S. 105-312; and to add property exempted or excluded from taxation as pursuant to G.S. 105-282. These changes to the abstract or tax records are more specifically defined in G.S. 105-325 (a) (1-5).

The authority granted to the Tax Assessor is necessary to comply with the General Statutes if the Tax Assessor makes these routine changes to the abstracts or tax records.

Specific Action Requested: The Board of Commissioners is requested to grant general authority to the Tax Assessor to make changes to the abstract or tax records as permitted by G.S. 105-325 (b).

Requested by: Coby S. Heath
Department: Tax Office
Title: Tax Assessor
Contact Phone: 910-259-1256
Contact Fax: 259-1482

Tracking Number: 6.

Date Request Received: September 5, 2007

Board Meeting Date Assigned: September 17, 2007

Request Status:

- Request is proceeding to Board of Commissioners
- More information is needed – see attached
- Request on hold – no further information needed
- Other:

(Administrative Use Only)

CONTRACT TYPE

- Renewal
- For Service(s)
- Intergovernmental – County as Grantee
 - Federal Grantor
 - State Grantor
 - Grant or
- County as Grantor
 - County Funds
 - Other Funds:
- Revision
- For Equipment

PURCHASING

Budgeted Item: Yes No
Date Rec'd: Reviewed and Approved
 Comments on Reverse

Date Sent:

Signed:

ATTORNEY

Date Rec'd: Reviewed and Approved
 Legal Problem(s)
 Comments on Reverse

Date Sent:

Signed:

FINANCE

Sufficient Funds Available Not Available
Date Rec'd: Budget Amendment Necessary
 Budgeted Amendment is Attached
 Comments on Reverse

Date Sent:

Signed:

CLERK

Signature(s) Required:
 Board Chairman/County Manager
 Other:

Date Rec'd Approved by Board: Yes No
At meeting on

MANAGER'S RECOMMENDATION:

Respectfully Recommend Approval

LAB
Initials

NOW, THEREFORE, BE IT RESOLVED by the Pender County Board of Commissioners that

general authority is granted to the Tax Assessor to make changes to the abstract or tax records as permitted by G.S. 105-325 (b).

AMENDMENTS:

MOVED _____ **SECONDED** _____

APPROVED _____ **DENIED** _____ **UNANIMOUS** _____

YEA VOTES:

Rivenbark ___ Blanchard ___ Brown ___ Tate ___ Williams ___

F.D. Rivenbark, Chairman

09/17/07
DATE

ATTEST

09/17/07
DATE