

REQUEST FOR BOARD ACTION / CONTRACT CONTROL FORM

Tracking Number: 14.

Date of Request: October 22, 2007

Date Request Received: October 22, 2007

Board Meeting Date Requested: November 5, 2007

Board Meeting Date Assigned: November 5, 2007

Short Title: A Resolution To Grant Approval Of A Late Application For Exemption Of Property Taxes For The Faith Harbor United Methodist Church And The Wesleyan Chapel United Methodist Church.

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)

Background: G.S. 105-278.3 states that real and personal property owned by eligible religious organizations are hereby designated special classes under authority of Article V, Sec. 2(2), of the North Carolina Constitution and shall not be taxed. Every owner of property claiming exemption or exclusion from property taxes has the burden of establishing that the property is entitled to it. An application for exemption must be made during the listing period. However, as per G.S. 105-282.1 (a1), upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption filed after the close of the listing period and the adjournment of the Board of Equalization and Review may be approved by the Board of County Commissioners. 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. Refunds for any previous years not exempted are not permitted.

CONTRACT TYPE

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

Specific Action Requested: The Pender County Board of Commissioners is requested to grant an approval for late applications for exemption for the Faith Harbor United Methodist Church and the Wesleyan Chapel United Methodist Church.

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

Date Sent: Signed:

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

Date Sent: Signed:

FINANCE Sufficient Funds Available
Date Rec'd Not Available
 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

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

MANAGER'S RECOMMENDATION:

Respectfully Recommend Approval

LAB
Initials

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

the Late Applications for Exemption from Property Taxes for the Faith Harbor United Methodist Church and the Wesleyan Chapel United Methodist Church are approved.

AMENDMENTS:

MOVED _____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS _____

YEA VOTES:

Rivenbark ___ Blanchard ___ Brown ___ Tate ___ Williams ___

F.D. Rivenbark, Chairman

11/05/07
DATE

ATTEST

11/05/07
DATE