

# REQUEST FOR BOARD ACTION / CONTRACT CONTROL FORM

Tracking Number: 10.

Date of Request: October 13, 2008

Date Request Received: October 14, 2008

Board Meeting Date Requested: October 20, 2008

Board Meeting Date Assigned: October 20, 2008

**Short Title:** Resolution To Grant The Pender County Board Of Equalization And Review Authority To Hear Appeals For Exemptions And Exclusions After Formal Adjournment.

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

**Background:** G.S. 105-282.1(b) states that the denial of an application for exemption or exclusion may be appealed "to the board of equalization and review or the board of county commissioners, as appropriate . . .". Currently, the Pender County Board of Equalization and Review only hears tax exemption and exclusion appeals before their real property adjournment in May. Afterwards, only the Pender County Board of Commissioners may hear these appeals. This authority if granted, would permit the Pender County Board of Equalization and Review to hear all tax exemption and exclusion appeals both before and after the real property adjournment. The Tax Assessor recommends the approval of this request.

(Administrative Use Only)

## CONTRACT TYPE

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

**Specific Action Requested:** The Pender County Board of Commissioners is requested to grant authority to the Pender County Board of Equalization and Review to hear all exemptions and exclusion appeals after the May real property adjournment.

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

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

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

