



## REQUEST FOR BOARD ACTION

ITEM NO.   //  

**DATE OF REQUEST:** March 9, 2009

**REQUESTED BY:** Mr. Chris May, Executive Director, Cape Fear COG

**SHORT TITLE:** Resolution Seeking Amendments to the NC General Statutes Concerning Property Tax Exemptions

**BACKGROUND:** GS 105-277.8, which governs non-profit homeowner's association property taxation, creates inequities and unfairness in the assessment and administration of the local property tax system. The statute allows property in Pender County owned by homeowner's associations in another county to escape taxation in Pender County. Mr. May is requesting resolutions be adopted by jurisdictions in the Cape Fear COG region asking the legislative delegation to introduce legislation to correct this inequity and unfairness in the property tax system. A copy of the resolution requested for adoption is attached.

**SPECIFIC ACTION REQUESTED:** To adopt a resolution requesting Pender County's legislative delegation introduce legislation to correct the inequity and unfairness in the current property tax system.

**COUNTY MANAGER'S RECOMMENDATION**

Respectfully recommend approval.

JB  
Initial

**RESOLUTION**

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

the resolution entitled Resolution by the Pender County Board of Commissioners Seeking Amendments to the NC General Statutes Concerning Property Tax Exemptions for Certain Homeowner Associations' Property be adopted.

**AMENDMENTS:**

MOVED \_\_\_\_\_ SECONDED \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ UNANIMOUS

YEA VOTES: Tate \_\_\_ Brown \_\_\_ Blanchard \_\_\_ Rivenbark \_\_\_ Williams \_\_\_

\_\_\_\_\_  
Jimmy T. Tate, Chairman                      Date

\_\_\_\_\_  
ATTEST                                      Date