

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: January 16, 2019
SUBJECT: Delegation of discovery penalty appeals
PRESENTER: Charles Russell Burrell

SUMMARY OF REQUEST:

Under N.C. Gen. Stat. §105-312(k), the “power to compromise” penalties imposed upon the discovery of taxable property can be delegated by resolution of the Board of Commissioners to the Board of Equalization and Review, including those, as in Henderson County, established by a local act of the legislature. Attached is a proposed resolution to that end.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Adoption of the proposed resolution.

If the Board is so inclined, the following motion is suggested:

I move that the Board adopt the proposed resolution.

Henderson County
North Carolina
Before the Board of Commissioners

RESOLUTION PURSUANT TO N.C. GEN. STAT. §105-312(k)

BOARD OF COMMISSIONERS ENACTMENT 2019-_____

WHEREAS, pursuant to N.C. Gen. Stat. §105-312, the Board of Commissioners of Henderson County are authorized to delegate the authority of hearing appeals and compromising taxes and penalties arising out of the failure to list property which has been “discovered”, as that term is used in Chapter 105 of the General Statutes; and,

WHEREAS, the issues arising out of the passage of time which is a necessary part of any “discovery” matter are such that, in isolated cases, appeals from a taxpayer may arise which should be compromised, settled or adjusted; and,

WHEREAS, the Henderson County Board of Equalization and Review is the appropriate body to decide such matters given the nature of their other work.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby delegate to the Henderson County Board of Equalization and Review the authority granted by N.C. Gen. Stat. §105-312(k) to compromise, settle and adjust such matters.

This delegation is effective upon adoption, and shall remain in effect until revoked.

Adopted this the 16th day of January, 2019.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
GRADY HAWKINS, Chair

Attest:

Clerk to the Board of Commissioners