

**2020 Forsyth County Board of Equalization and Review  
(BER)**

**POLICY STATEMENT**

**WAIVER OF LATE LISTING PENALTIES  
DUE TO COVID-19**

WHEREAS, NCGS 105-307(a) requires that Personal Property be listed annually during the listing period from January 1 through January 31; and

WHEREAS, by resolution dated December 19, 2019, Forsyth County's Board of County Commissioners extended the listing period by an additional sixteen (16) days, so that it ended on February 17, 2020;

WHEREAS, Taxpayers who timely requested extensions for listing personal property this year have had their deadline to file the listing extended until April 15, 2020;

WHEREAS, in March 2020 the United States, the State of North Carolina, and the County of Forsyth declared States of Emergency due to the Covid-19 Pandemic;

WHEREAS, due to the State of Emergency, including the fact that the Internal Revenue Service has extended the deadline for filing income taxes to July 15, 2020, there is a likelihood that some taxpayers will have difficulty meeting the April 15, 2020 extended deadline to list personal property;

WHEREAS, the North Carolina Department of Revenue, Personal Property Section, has recommended the following procedure for waiving late listing penalties;

- 1) *A waiver of penalties would only apply to those that requested an extension during the regular listing period;*
- 2) *Taxpayers would still be required to request a waiver due to Covid-19; and*
- 3) *The BER would grant requests pursuant to a consent agenda for these requests; and*

WHEREAS, the Forsyth County Board of Equalization and Review ("BER") has authority under NCGS 105-312(k) to waive late listing penalties in its discretion;

NOW THEREFORE, the BER ADOPTS the following POLICY for 2020:

PROVIDED the following requirements are met:

- 1) The taxpayer requested an extension on or before February 17, 2020;
- 2) The taxpayer files a listing between April 15, 2020 and July 15, 2020; and

3) The taxpayer filed a request for waiver on or by July 15, 2020, due to circumstances related to Covid-19.

THEN, it is the policy of this Board to GRANT all such requests for waiver of late listing penalties that resulted from listing personal property after April 15, 2020 and on or before July 15, 2020. Staff is directed to screen requests for waivers of penalties and, where appropriate, place such requests on a consent agenda.

The Board requests the Assessor to develop forms and procedures to best implement this policy with utmost efficiency for the taxpayers, this Board and the County.

The Board believes that this policy is consistent with the sentiments of the Forsyth Board of County Commissioners as relates to providing a fair and reasonable customer service experience to those individuals or organizations in need of relief during this State of Emergency.

Motion to Approve: \_\_\_\_\_

Seconded by: \_\_\_\_\_

APPROVED THIS the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

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