

## **Addendum A**

### **Fully Integrated Tax Billing/Collections System with Integrated CAMA Software System**

*Issue Date: July 16, 2007*

*The following are the questions that were received by July 25, 2007 and the County's response:*

***Question 1. Please provide additional copies of the personal filing form (not business, exemption forms, and anything not available on the internet (which seems to be only the business filing form).***

**Answer:** All forms, except the three (3) PDF Exemption Forms incorporated in Addendum A, are included in the Exhibits file on the CD for RFP #07-0430. This CD contains three files. One is the RFP in fillable form; the second is "Exhibits" or sample Randolph County forms; the third is "Flowcharts" that detail our workflow. The CD is available upon request. If you have not requested a CD, you may do so by contacting Audrey Alexander at [ahalexander@co.randolph.nc.us](mailto:ahalexander@co.randolph.nc.us).

***Question 2. For their vehicles registered by the DMV, we need to know how the jurisdiction is able to match a "new" vehicle purchased by an existing taxpayer. We have always used the SSN but NC doesn't capture this or didn't in the past. We need to know how to match import records to records already in the database.***

**Answer:** The match for newly registered vehicles is based on the existing address in the historical file. The current system compares the new records address to the historical record addresses for situs purposes.

***Question 3. We need to know how they are doing valuation of properties specifically DMV as they will have "on demand" billings where they find add-ons and drop-offs toward the end of a reporting month (cars not reported to correct jurisdictions end up being manual correcting data entry) and when the clerk keys the registered vehicle in, they generate a VALUE immediately and a bill. WHERE ARE THE VALUES COMING FROM AND HOW IS THAT DONE? Browser based interface to do an on-line lookup with a service?***

**Answer:** There is a value database built into the current system. We have a third party vendor that supplies our values. When a new record is added, the values are pulled from the database by VIN and assigned to the new record. We receive value updates periodically from our vendor.

***Question 4. What is the total budget for this project?***

**Answer:** Randolph County Commissioners are committed to this project and have set aside partial funds for a new Tax Billing/Collections/CAMA System. In January, 2008 the Commissioners plan to review this project and determine whether additional funding will be necessary.

If further clarification is needed regarding these questions, please inform us in writing by Friday, August 3, 2007.

# RANDOLPH COUNTY TAX DEPARTMENT APPLICATION FOR PROPERTY TAX EXEMPTION

NOTE: Application must be filed with the Tax Department by January 31<sup>st</sup> of the current year.

## SECTION 1

The undersigned owner or authorized representative hereby petitions for exemption for the following described property beginning January 1, 20\_\_\_\_.

1. Owner \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_

2. Location of property \_\_\_\_\_

3. Upon what uses or purpose do you base this claim for exemption of property taxes?

- |             |         |        |   |   |   |
|-------------|---------|--------|---|---|---|
| Religious   | YES [ ] | NO [ ] | - (Please complete Section 2)   |   |   |
| Charitable  | YES [ ] | NO [ ] | "   | " | " |
| Educational | YES [ ] | NO [ ] | "   | " | " |
| Literary    | YES [ ] | NO [ ] | "   | " | " |
| Scientific  | YES [ ] | NO [ ] | "   | " | " |
| Other       | YES [ ] | NO [ ] | - (Please add a written statement to support the claim for exemption) |   |   |

## SECTION 2

Please give an answer for all items:

1. Total number of lots or acres in this tract: \_\_\_\_\_
2. **INSTRUCTIONS FOR ITEMS 2A - 2E: BUILDINGS & IMPROVEMENTS**
  - A. Below in Section A, give the approximate size and description of the building(s) on this land.
  - B. Below in Section B, give the number of lots or acres occupied by the building(s) and any additional adjacent land reasonably necessary for the convenient use of each building.
  - C. Below in Section C, describe how the building was used on January 1 of this year and is currently in use for worship or activities that demonstrate and further the beliefs and objectives of a given church or religious body, or for nonprofit educational, scientific, literary, or charitable purposes.
  - D. Below in Section D, state whether the building and land are being used completely and exclusively by the owner for the purpose as stated in Section 1, item 3.
  - E. Office use only.

**PLEASE GIVE CLEAR AND COMPLETE ANSWERS**

Section A Building Size & Description	B Land Size	C Building & Land Use	D Exclusive Use Yes/No	E Office Use
1.				
2.				
3.				
4.				

3. Give the number of remaining lots or acres if any, and describe how all of this land is being used completely and exclusively for purposes as stated in Section 1, Item # 3.

# of Lots \_\_\_\_\_  
# of Acres \_\_\_\_\_

4. Please list buildings and land if any, which are not being completely and exclusively used for purposes as stated in Section 1, Item # 3. \_\_\_\_\_

5. Personal Property (Do not include registered motor vehicles - A separate application will need to be filed)  
List personal property being used at the location \_\_\_\_\_

6. Does any organization or individual other than the owner use this property: YES [ ] NO [ ] If YES, list the property being used, the name of the user, the amount of time per month the property is used, and the income received per month for the use of the property. \_\_\_\_\_

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7. PLEASE READ AND COMPLETE THE AFFIRMATION

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, all information in this application is true and correct, and is made for the purpose of exempting the property herein described from property taxation as allowed under North Carolina law.

\_\_\_\_\_ Today's Date \_\_\_\_\_ Signature of owner or authorized representative

Telephone: \_\_\_\_\_ Title \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

=====

OFFICE USE ONLY:

Account # \_\_\_\_\_ Pin # \_\_\_\_\_

Statute G.S. 105- \_\_\_\_\_ Approved by \_\_\_\_\_ Partially Approved \_\_\_\_\_

Rejected by \_\_\_\_\_ Reason For \_\_\_\_\_ Fiscal Year \_\_\_\_\_

# STATE OF NORTH CAROLINA

## YEAR 2007 COUNTY OF RANDOLPH APPLICATION FOR EXCLUSION UNDER G.S. 105-277.1 PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED PERSONS

North Carolina excludes from property taxes the greater of twenty thousand dollars (\$20,000) or fifty percent (50%) of the appraised value of a permanent residence owned and occupied by a qualifying owner. A qualifying owner is an owner who meets all of the following requirements as of January 1 preceding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled.
- (2) Has an income for the preceding calendar year of not more than twenty thousand five hundred dollars (\$20,500). **Proof of income must be provided incl. Social Security 1099's.**
- (3) Is a North Carolina resident.

Income is defined as the adjusted gross income, as defined in section 62 of the Internal Revenue Code, plus all other moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

### Income Example:

If a claimant's adjusted gross income for 2006 was \$4,000.00 and this person had \$6,000.00 in social security benefits which were not taxable, his income for 2006 would be \$10,000.00. Both of these numbers may be found on the claimant's 2006 Individual Federal Income Tax Return. Assuming this was all the claimant's income for 2006 and he was at least 65 years of age or totally and permanently disabled, he would qualify for the Elderly Exclusion for tax year 2007.

	<u>CLAIMANT</u>	<u>SPOUSE/CO-OWNER</u>
1. Full name (as shown on abstract):	_____	_____
2. Residence Address:	_____	_____
3. Social Security Number:	_____	_____
<small>Social Security Number information is mandatory and will be used to establish the identification of the applicant. The authority to require this number is given by U.S. Code Title 42, Section 405(c)(2)(C)(i). The Social Security Number and all income information will be kept confidential.</small>		
4. Date of Birth:	_____	_____
5. Telephone #	_____	_____
6. Description of property:	_____	
7. What percentage of ownership does claimant have in property? _____ If not 100%, list the name of other owner(s).	_____	
8. Is the property the claimant's permanent residence?	_____	
9. If claimant is not at least 65 years old but is totally and permanently disabled, attach a certificate (AV-9A) from a physician licensed to practice medicine in North Carolina or from a government agency authorized to determine qualification for disability benefits and place an "X" in the space provided.	_____	

**Form Must Be Signed On Back.**

10. If your income level is low enough that you are not required to file a Federal Income Tax Return, enter your income for the preceding calendar year on this line. **\$ PLEASE ATTACH A COPY OF ALL 1099'S FROM ALL SOURCES**
11. Enter below the required income information from your individual Federal Income Tax Returns and attach the front page of your return. If you were not required to file a Federal return due to income level, use other tax documents regarding questions 2-6 below, for the preceding calendar year. For question 7, list income from all other sources other than gifts or inheritances from a spouse, lineal ancestor, or lineal descendant. If you file a joint return, place all income information under the claimant column.

	<u>CLAIMANT</u>	<u>SPOUSE/CO-OWNER</u>
1. Adjusted Gross Income.	\$ _____	\$ _____
2. Tax exempt interest (not included in adjusted gross income)	\$ _____	\$ _____
3. IRA distributions (not included in adjusted gross income)	\$ _____	\$ _____
4. Pensions and Annuities (not included in adjusted gross income)	\$ _____	\$ _____
5. Social security benefits (not included in adjusted gross income)	\$ _____	\$ _____
6. Capital gains (not included in adjusted gross income)	\$ _____	\$ _____
7. All other moneys received. (not included in adjusted gross income)	\$ _____	\$ _____
<b>TOTAL</b>	<b>\$ _____</b>	<b>\$ _____</b>

Attach a copy of the first page of your individual Federal Income Tax Returns for the preceding calendar year. If you have not filed at this time, please submit a copy of the first page at the time you file. While your income tax returns are confidential and will be treated as such, you may block out any information except for those items listed under #11 above. Your application for exclusion will not be processed until the income tax information is received.

**ALL INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.**

**AFFIRMATION OF CLAIMANT** - Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief all information furnished by me in connection with this application is true and complete. I fully understand that this application constitutes an attachment to my official tax listing for 2007 and that falsification on my part as to any material fact on this application will subject me to the criminal penalties contained in G.S. 105-310 (A class two misdemeanor).

Date Proof of Income Submitted \_\_\_\_\_

\_\_\_\_\_  
Claimant's Signature

APPROVED \_\_\_\_\_ DISAPPROVED \_\_\_\_\_

\_\_\_\_\_  
County Assessor's Signature

**Application must be received by June 1st.**

**Do not remit this to the North Carolina Department of Revenue. Please send Completed form to the appropriate county tax office.**

**RANDOLPH COUNTY TAX DEPARTMENT  
APPLICATION FOR USE VALUE ASSESSMENT AND TAXATION OF  
AGRICULTURAL, HORTICULTURAL OR FOREST LANDS**

**Important:** This application must be filed during the regular listing period or within 30 days of notice of a new valuation. A separate application must be filed for each tract. A tract is a single parcel of land as shown in the last recorded deed.

\*NOTE: Please complete each question. All incomplete applications will be returned. \*

DATE \_\_\_\_\_  
 NAME \_\_\_\_\_ ACCT # \_\_\_\_\_  
 ADDRESS \_\_\_\_\_ PIN # \_\_\_\_\_  
 \_\_\_\_\_ ACREAGE \_\_\_\_\_

Indicate if application is for: *Agriculture Use* \_\_\_\_\_, *Horticulture Use* \_\_\_\_\_, or *Forestland* \_\_\_\_\_

**EXPLANATION OF LAND TYPES**

1. **AGRICULTURE OPEN LAND:** Open land that is part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program and that is not used as building sites, access to building sites, or for purposes other than agricultural use. The requirements of GS 105-277.2-6 must be met.
2. **FORESTLAND:** Land that is part of a forest unit or agriculture unit that is actively engaged in the commercial growing of trees or seedlings under a sound management program. The requirements of GS 105-277.2-6 must be met.
3. **HORTICULTURAL LAND:** Land that is a part of a horticultural unit that is actively engaged in the commercial production of fruits, vegetable, nursery, or floral products under a sound management program. The requirements of GS 105-277.2-6 must be met.
4. **WASTELAND:** Land that is a part of either an agricultural unit, forest unit or horticultural unit but which will not produce or assist in the production of crops, plants, trees, or animals.

**SECTION A**

**BREAKDOWN OF ACREAGE**

<u>Home &amp; Bldg. Site</u>	<u>Openland</u>	<u>Horticulture</u>	<u>Forest</u>	<u>Waste</u>	<u>Other</u>	<u>Total Acres</u>
					(Not Commercial)	

**NOTE:** Applicant must have at least 1 tract of land in commercial production covering at least 10 acres of openland, or 5 acres of horticulture, or 20 acres of forestland. See explanation of land types above.

Does the owner live on this tract? YES \_\_\_\_\_ NO \_\_\_\_\_

If the answer is 'NO', state how long the property has been owned by the applicant or relative. \_\_\_\_\_

Give relationship if received from a relative. \_\_\_\_\_

Does owner have other land that already has Use Value Assessment? YES \_\_\_\_\_ NO \_\_\_\_\_ In what county? \_\_\_\_\_

If applicant is a business entity, list the names, shares of ownership and principal occupations of all members.

<u>Name</u>	<u>No. of Shares</u>	<u>Occupation</u>
_____	_____	_____
_____	_____	_____

State whether the corporation's principal activity is: Agriculture \_\_\_\_\_ Horticulture \_\_\_\_\_ Forestry \_\_\_\_\_ or Other \_\_\_\_\_

**SPACE FOR OFFICE USE ONLY**

Date: \_\_\_\_\_ Approved by: \_\_\_\_\_ Denied by: \_\_\_\_\_

Comments: \_\_\_\_\_

Reason for Denial: \_\_\_\_\_

**SECTION B – AGRICULTURE & HORTICULTURE USE**

Indicate gross income from each crop that was sold, or had it been sold, for the past three years. If land is rented, you may need to contact farmer for income. **NOTE: DO NOT INCLUDE RENT; only income from crops, plants, or animals.**

Year	# of Acres in Crops	Income	# of Acres in Livestock	Income	# of Acres in Other Products	Income	Total Income
2006							
2005							
2004							

\* Attach a copy of your most recent Schedule F (Form 1040) showing your reported farm income and expenses. \*

Is this farm in an active ASCS program? YES \_\_\_ NO \_\_\_

Was the income listed above reported for NC income tax for the owner? YES \_\_\_ NO \_\_\_ If 'NO', please explain or give name of person reporting the income: \_\_\_\_\_

If this tract is leased or rented, give the name address of tenant: \_\_\_\_\_

**SECTION C – FOREST LAND**

Are you currently actively engaged in the commercial production of timber and forest products under a sound management program to obtain the greatest net return from the land consistent with its conservation and long term improvement?  
YES \_\_\_ NO \_\_\_

In order to qualify for use value assessment this forestland must have a written management plan prepared by a certified forester and the plan must be followed. \*Attach a copy of your forest plan as part of this application.\*

Date of current Forestry Management Plan: \_\_\_\_\_

**I, THE UNDERSIGNED, CLEARLY UNDERSTAND THAT:**

1. I have applied to have my land taxed by Randolph County at Present-Use value and that the difference between the tax at market value and the tax at present use value with interest will be deferred as long as the use of the property meets the requirements of North Carolina law.
2. If my property becomes ineligible for taxation at present use value that the current year and the three (3) prior years of deferred taxes and interest will become due immediately.
3. I am required by N.C. General Statute 105-277.5 to report to the tax department during the listing period, any changes that occurred in the past year which could disqualify all or part of the land which is being taxed at present use value. Failure to report changes may result in a penalty of ten percent (10%) of the total deferred taxes.
4. State law requires the Tax Department to audit my application and the use of my farm to determine if the use continues to be eligible for deferred taxes and that I will be asked for income and other information periodically as part of the audit process.

**AFFIRMATION**

I (we), the undersigned, declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to my (our) knowledge and belief, are true and correct.

\_\_\_\_\_  
DATE SIGNATURE Owner, YES \_\_\_ NO \_\_\_

\_\_\_\_\_  
TELEPHONE SIGNATURE Owner, YES \_\_\_ NO \_\_\_

\*Remember to attach your forestry management plan and/or Schedule F, whichever applies.\*