

# Buncombe County Government

Legislative Items

March 2, 2021



# Agenda

- House Bill 35 Various County Public Notices
- House Bill 119 Property Tax Relief for COVID Affected Businesses
- Senate Bill 31 Political Subdivisions/Local Bidders Notice



# HB35 Various County Public Notices

- **Purpose:** Allow designated counties to provide public notices on county owned websites rather than newspapers. Counties must adopt an ordinance and publish specific instructions on how to access electronically monthly for the first 12 months. Ordinance creates retention requirements for electronic notices, as well as a ‘notice book’ which is indexed and maintained for public inspection.
- **Scope:** Ordinance may cover all notices required to be published or advertised, or a clearly identified category of notices.
  - **Current Counties included in the bill:** Rockingham County, Montgomery County, Richmond County, Stanly County, Catawba County, Burke County, Rutherford County, Haywood County, Jackson County, Swain County, Iredell County, Forsyth County, Rowan County, Davidson County, Davie County, Currituck County, Cabarrus County
- **Status:** House Local Government Committee may vote this week (March 1). Supports NCACC Legislative Goal.
- **Related:** [House Bill 51 Eastern Counties/Public Notices](#) is focused on Eastern Counties including: Carteret County, Beaufort County, Camden County, Harnett County, Hertford County, Craven County, Tyrrell County, Bertie County, Washington County, Pasquotank County, Perquimans County, Gates County, Chowan County.



# HB119 Property Tax Relief for COVID Affected Businesses

- **Purpose:** Provides financial relief to business by allowing them to enter into property tax payment plans and reevaluation of property taxes if the business owner can demonstrate a loss of revenue.
- **Scope:** Businesses where COVID-19 pandemic caused (i) a reduction of at least twenty-five percent (25%) in gross revenues, (ii) for retail businesses that collect and remit sales tax, a reduction of at least twenty-five percent (25%) in sales tax collections, or (iii) both.
- **Status:** Referred to Committee on Finance; Rules, Calendar and Operations of the House are next.
  - NCACC opposes this legislation in its current form. While businesses across the state are seeking relief for COVID-19 related losses, property tax deferrals or waivers are not appropriate remedies.



# SB31 Political Subdivisions/Local Bidders Notice

- **Purpose:** Requires counties to, in addition to newspaper advertisement, notify interested people or businesses by regular or electronic mail or by posting to a website or service that generates notice. Businesses must request the notices and have a physical presence in Buncombe County.
- **Scope:** This applies to construction or repair work, or purchase of supplies or equipment, over \$50,000 being let to bid.
- **Status:** The bill passed the Senate this week (Feb 26<sup>th</sup>) and now heads to the House for further consideration.



# Appendix

Considerations and Impacts



# HB35 Considerations and Impacts

## Considerations:

- Recurring topic with similar legislative efforts as recent as 2017.
- The N.C. Press Association opposes.
- The N.C. Association of County Commissioners is in support.

## Impacts:

- Financial impacts undetermined but would potentially impact local governments, as well as newspaper revenue.
- Information accessibility tradeoffs.



# HB119 Considerations and Impacts

## Considerations:

- Property Tax relief or forgiveness is not allowed by law.
- Buncombe County Tax offers payment and installment plans today.
- The appraisal and taxpayer process is defined by law and underway today.
- Governmental budgets were established by law on June 30 prior to the beginning of the pandemic.
- Property tax values are based on property value and have no direct relationship to business revenue (in either direction).

## Impacts:

- Financial impacts are undetermined at this time (dependent on application process), but could be significant.
- Process and technology will be required to accommodate any changes.





# SB31 Considerations and Impacts

## Considerations:

- Businesses must request the notices and have a physical presence in Buncombe County.

## Impacts:

- Process and technology will be required to accommodate any changes.

