



**TOWN OF NAGS HEAD BOARD OF COMMISSIONERS**

**RESOLUTION SEEKING AMENDMENTS TO THE NC GENERAL STATUTE  
CONCERNING PROPERTY TAX EXEMPTIONS  
FOR CERTAIN HOMEOWNER ASSOCIATION PROPERTY**

**WHEREAS**, it has come to the attention of the Town of Nags Head that North Carolina General Statute 105-277.8 concerning property taxation of property of non-profit homeowners associations creates inequities and unfairness in the assessment and administration of the local property tax system; AND

**WHEREAS**, certain property could be located in the Town of Nags Head, but owned by nonprofit homeowners' associations outside the jurisdiction of the Town of Nags Head and escapes taxation by the entity due to the strict application of NCGS 105-277.8; AND

**WHEREAS**, the Town of Nags Head seeks remedies to the unfairness brought about by NCGS 105-277.8 when applied to nonprofit homeowners associations located outside the taxing jurisdiction.

**NOW, THEREFORE, BE IT RESOLVED** by the Town of Nags Head Board of Commissioners that they seek changes to NCGS 105-277.8 for property owned by nonprofit homeowners' associations where the association membership's property is outside the Town of Nags Head's taxing jurisdiction so as to apply the local property tax system equally and fairly so long as legislative change does not result in the double taxation of any property owned by a non-profit homeowners association; and that the Town of Nags Head requests its member representatives to the North Carolina General Assembly introduce legislation correcting this inequity and unfairness in the property tax system; and that other local governments and agencies take similar action in support of the Town of Nags Head concerning this issue of fairness.

ADOPTED this the 4<sup>th</sup> day of January, 2012.

A handwritten signature in black ink, appearing to read "Robert O. Oakes, Jr.", is written over a horizontal line.

Robert O. Oakes, Jr., Mayor  
Town of Nags Head

ATTEST:

A handwritten signature in black ink, appearing to read "Carolyn F. Morris", is written over a horizontal line.

Carolyn F. Morris, Town Clerk

