

Coventry

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Chapter 94 TAXATION*

*Cross reference(s) -- Finance, § 2-226 et seq.

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ARTICLE I. IN GENERAL

Secs. 94-1--94-30. Reserved.

ARTICLE II. PROPERTY TAXES

DIVISION 1. GENERALLY

Sec. 94-31. Payment.

Taxes for fiscal years shall be payable in two installments: One-half shall be paid on July 1, and the second half shall be paid on the following January 1, provided that all taxes assessed upon motor vehicles and any tax less than \$50.00 shall be due and payable on July 1, in each year.

(Res. of 11-15-65)

Sec. 94-32. Dispensing with annual filing of real estate and motor vehicle property tax list.

The town shall dispense with the annual filing of the real estate and motor vehicle property tax list, subject to the approval of the state tax commissioner.

(Res. of 7-20-59)

Sec. 94-33. Certain motor vehicles exempted from personal property taxation.

Pursuant to the provisions of G.S. § 12-81(c), the town hereby exempts from personal property taxation (1) any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any motor vehicle used to transport any such individual for profit; and (2) any motor vehicle owned by a person with disabilities which is equipped, after its original manufacture, for purposes of adapting its use to the disability of such person. For the purposes of this section, a motor vehicle that is entitled to the exemption described in category (2), above, shall be defined as, and limited to, a motor vehicle (as defined in section 98-31) that has been equipped, after its original manufacture, with devices or features specifically adapted to allow the use of the vehicle by a person with disabilities, provided (a) that the person with disabilities is the owner of the vehicle; (b) that

the equipment allows such owner to operate the vehicle on a public street or highway; (c) that such owner would not be physically capable of operating such vehicle without such equipment; and (d) that such equipment would not be necessary for a person without such disabilities to operate the vehicle on a public street or highway. Notwithstanding the foregoing provisions, no such exemption shall be valid unless the person claiming such exemption submits to the assessor, and the assessor approves, a written request for such exemption, together with such reasonable proof of entitlement to such exemption as the assessor may require. Such proof may include, but is not limited to, current motor vehicle registration, photographs, and invoices for equipment and installation. The assessor shall not approve any request for such exemption unless the request is filed with the assessor on or before December 31 of the calendar year in which the relevant assessment date occurs. The failure of an applicant to submit such a request prior to the December 31 deadline shall be deemed to be a waiver of the exemption for all assessment dates occurring during that calendar year.

(Ord. No. 138, 7-2-84; Ord. No. 201, § 1, 5-3-99)

Sec. 94-34. Active solar energy; heating or cooling systems; exemption.

The town hereby authorizes the property tax exemption for active solar energy, heating or cooling systems set forth in G.S. § 12-81(56)(a), (b) and (c).

(Ord. No. 132, 8-1-77)

Secs. 94-35--94-55. Reserved.

DIVISION 2. ABATEMENT FOR DAIRY FARMS

Sec. 94-56. Authorized by state law provisions.

The town council may abate property taxes for dairy farms, or recapture any taxes so abated in the event of sale, pursuant to G.S. § 12-81m, as such statute may be amended from time to time.

(Ord. No. 177, § 1, 12-2-91)

Sec. 94-57. Application.

A request for an abatement must be made by application to the town council by the record owner of the property, or a tenant with a signed, recorded lease of at least three years, which lease requires the tenant to pay all taxes on the dairy farm as part of the lease.

(Ord. No. 177, § 2, 12-2-91)

Sec. 94-58. Submission of application; deadline.

In order for an abatement to apply for the tax year, the application must be submitted no later than October 31 of the preceding year.

(Ord. No. 177, § 3, 12-2-91)

Sec. 94-59. Evidence of status as dairy farm.

An abatement is only available for a dairy farm. The applicant should provide the town council with evidence to support the status of the farm as a dairy farm. In determining whether a farm is a dairy farm, the town council shall take into account, among other factors: the acreage of the farm; the nature of the barns, other structures and equipment on the farm; the number and types of livestock on the farm; the quantities of milk sold by the farm; the gross income of the farm derived from dairy-related activities; the gross income of the farm derived from other types of activities; and evidence of dairy farm or milk producing permit or dairy plant or milk dealer permit, as provided by G.S. § 22-172 or 22-173.

(Ord. No. 177, § 4, 12-2-91)

Sec. 94-60. Abatement of up to 50 percent of property taxes.

The town council may abate up to 50 percent of the property taxes for a dairy farm.

(Ord. No. 177, § 5, 12-2-91)

Sec. 94-61. Continuance; conditions.

Any abatement will continue in force, so long as permitted by state law, until such time as the town council modifies or revokes the abatement, until such time as the farm is sold, or until such time as the farm ceases to be a dairy farm, whichever occurs first.

(Ord. No. 177, § 6, 12-2-91)

Sec. 94-62. Notice from owner upon sale or cessation of operations.

The property owner receiving the abatement must notify the town council in writing within 30 days of the sale of the property or the cessation of operations as a dairy farm.

(Ord. No. 177, § 7, 12-2-91)

Sec. 94-63. Payment by owner of percentage of abated taxes upon sale.

Upon the sale of the property, and subject to the provisions of section 94-64, the property owner must pay to the town a percentage of the original amount of the taxes abated, pursuant to the following schedule:

Number of Years Sale Follows Abatement for Given Tax Year	Percentage of Original Amount of Taxes Abated Which Must Be Paid
More than 10	0
10	10
9	20
8	30
7	40
6	50
5	60
4	70
3	80
2	90
1	100

(Ord. No. 177, § 8, 12-2-91)

Sec. 94-64. Waiver upon continuation of farm as dairy farm.

The town council may waive any of the amounts which would otherwise be owed pursuant to section 94-63 if the farm continues to be a dairy farm after the sale of the property. The town council may waive any of the amounts which would otherwise be

owed pursuant to section 94-63 if the property continues to be used as "farm land," "forest land" or "open space," as those terms are defined in G.S. § 12-107b, after the sale of the property.

(Ord. No. 177, § 9, 12-2-91)

Sec. 94-65. Due date of taxes.

Payment of the taxes abated and owed to the town pursuant to sections 94-63 and 94-64 shall be due and payable by the record property owner/grantor to the town clerk at the time of recording of his deed or other instrument of conveyance. Such revenue received by the town clerk shall become part of the general revenue of the town. No deed or other instrument of conveyance which is subject to the recapture of tax, as set forth in section 94-63, shall be recorded by the town clerk unless the funds due under the recapture provisions of section 94-63 has been paid, or the obligation has been waived pursuant to section 94-64.

(Ord. No. 177, § 10, 12-2-91)

Sec. 94-66. Certificate of approval; contents.

The tax assessor shall file with the town clerk, annually, not later than 30 days after an abatement is approved by the town council, a certificate for any dairy farm land that has been approved for a tax abatement, which certificate shall set forth the date of initial abatement and the obligation to pay the recapture funds as set forth in section 94-63. Such certificate shall be recorded in the land records of the town.

(Ord. No. 177, § 11, 12-2-91)