Memorandum

To: Board of County Commissioners

From: Melissa O'Loughlin, Polk County Tax Administrator

Date: Aug 27, 2026

Re: Late Applications

Attached are two late applications for exemption.

The applications are late since they did not own the property during the application period in January.

Saluda Pop-Up Pantry and Historic Saluda Inc. Qualifies for exemption under NCGS 105-278.7

Recommend approving for 2026 tax year.

Estimated tax bill will be 395.00, estimated release is 7072.61

Form AV-10
Web 3-20

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Polk Municipality: Saluda Application for Tax Year: 2026

RECEIVED
SEP 09 2026
BY:

Full Name of Owner(s): Historic Saluda, Inc.
Trade Name of Business: Same
Mailing Address of Owner: P.O Box 277 Saluda, NC 28773
Phone: _____ Cell: 865-300-2154 Email: historicsaluda@gmail.com

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: 512-F-5 Address/Location: 60 Carolina St., Saluda, NC 28773
Property ID #: _____ Address/Location: _____
Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

☐ G.S. 105-275(8)	Pollution abatement/recycling	☐ G.S. 105-278.5	Religious educational assemblies
☐ G.S. 105-275(17)	Veterans organizations	☐ G.S. 105-278.6	Home for the aged, sick, or infirm
☐ G.S. 105-275(18),(19)	Lodges, fraternal & civic purposes	☐ G.S. 105-278.6	Low- or moderate-income housing
☐ G.S. 105-275(20)	Goodwill Industries	☐ G.S. 105-278.6	YMCA, SPCA, VFD, orphanage
☐ G.S. 105-275(45)	Solar energy electric system	☐ G.S. 105-278.6A	CCRC-Attach Form AV-11
☐ G.S. 105-275(46)	Charter school property	☒ G.S. 105-278.7	Other charitable, educational, etc.
☐ G.S. 105-277.13	Brownfields-Attach brownfields agreement	☐ G.S. 105-278.8	Charitable hospital purposes
☐ G.S. 105-278.3	Religious purposes	☐ G.S. 131A-21	Medical Care Commission bonds
☒ G.S. 105-278.4	Educational purposes (institutional)	☐ Other: _____	

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

☐ G.S. 105-275(12)	Nonprofit corporation or association organized to receive and administer lands for conservation purposes
☐ G.S. 105-275(29a)	Historic district property held as a future site of a historic structure
☐ G.S. 105-277.14	Working waterfront property
☐ G.S. 105-277.15A	Site infrastructure land
☐ G.S. 105-278	Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
☐ G.S. 105-278.6(e)	Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: 1,496 sq. ft. .10 acres
1,496 sq ft. former Presbyterian Church Sanctuary
This will be a museum of the history of Saluda.

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)
Being used as an educational museum of Saluda History.

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): David Jones Title: Treas. Historic Saluda Date: 9/9/26

All tenants of a tenancy in common must sign. _____ Title: _____ Date: _____
_____ Title: _____ Date: _____

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: _____ REASON FOR DENIAL: _____

Form AV-10
(Rev. 03-14)

RECEIVED
AUG 27 2026
BY: .....

APPLICATION for TAX YEAR 2026

Property Tax Exemption or Exclusion

COUNTY: POLK MUNICIPALITY: SALUDA

Full Name of Owner(s): SALUDA POP-UP PANTRY dba SALUDA PANTRY

Trade Name of Business:

Mailing Address of Owner: P.O. BOX 428, SALUDA, NC 28773

Phone Numbers: Home: — Work: Cell: 404-245-4962

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: S12-F5 Address/Location: 54 CAROLINA STREET

Property ID #: Address/Location:

Property ID #: Address/Location:

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

[ ] G.S. 105-275(8)	Pollution abatement/recycling	[ ] G.S. 105-278.5	Religious educational assemblies
[ ] G.S. 105-275(17)	Veterans organizations	[ ] G.S. 105-278.6	Home for the aged, sick, or infirm
[ ] G.S. 105-275(18),(19)	Lodges, fraternal & civic purposes	[ ] G.S. 105-278.6	Low- or moderate-income housing
[ ] G.S. 105-275(20)	Goodwill Industries	[ ] G.S. 105-278.6	YMCA, SPCA, VFD, orphanage
[ ] G.S. 105-275(45)	Solar energy electric system	[ ] G.S. 105-278.6A	CCRC-Attach Form AV-11
[ ] G.S. 105-275(46)	Charter school property	[X] G.S. 105-278.7	Other charitable, educational, etc.
[ ] G.S. 105-277.13	Brownfields-Attach brownfields agreement	[ ] G.S. 105-278.8	Charitable hospital purposes
[ ] G.S. 105-278.3	Religious purposes	[ ] G.S. 131A-21	Medical Care Commission bonds
[ ] G.S. 105-278.4	Educational purposes (institutional)	[ ] Other:	

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

[ ] G.S. 105-275(12)	Nonprofit corporation or association organized to receive and administer lands for conservation purposes
[ ] G.S. 105-275(29a)	Historic district property held as a future site of a historic structure
[ ] G.S. 105-277.14	Working waterfront property
[ ] G.S. 105-277.15A	Site infrastructure land
[ ] G.S. 105-278	Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
[ ] G.S. 105-278.6(e)	Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: PROPERTY LOCATED AT 54 CAROLINA STREET IN THE CITY OF SALUDA, NC. 3000 Square Foot Building on .29 acre

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: THE PROPERTY IS USED TO STORE AND DISTRIBUTE FOOD AND WINTER CLOTHING FOR RESIDENTS OF THE GREATER SALUDA AREA.

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Shannon S. Brookshire **Title:** BOARD CHAIR **Date:** 8/26/26

(All tenants of a tenancy in common must sign.) **Title:** **Date:**

Title: **Date:**

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: REASON FOR DENIAL: