



**UNION COUNTY**  
**Office of the Tax Administrator**  
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## **NEWS RELEASE**

### **Deadlines in the Union County Tax Administrator's Office**

**January 3, 2012, Monroe, NC** - January is a very busy time in the Union County Tax Administrator's Office. January is when most residents pay their real estate taxes, are required to list their real and personal property, file for valuation appeals, and submit applications for tax deferment and exemption programs. Property owners should be aware of the key dates listed below.

#### **Reminder: 2011 Property Tax Bills Due on Jan. 5**

Jan. 5 is the last day for Union County property owners to pay real and personal property taxes for 2011 without interest. Tax payments not postmarked by that date begin accruing interest on Jan. 6 at the rate of 2 percent for the first month late and  $\frac{3}{4}$  percent each month thereafter. There are several ways to pay your tax bill:

- **By Mail:** Mail your check using the return envelope in your tax bill or mail to PO Box 38, Monroe, NC 28111
- **In person:** Pay at the Tax Collector's office located on the first floor of the Union County Government Center between 8 a.m. – 5 p.m., Monday - Friday
- **By Drop Box:** Located on Crowell St. behind the old Tax Collector's Office
- **By Phone:** 1-800-2pay-tax or 1-800-272-9829
- **Online at:**  
[www.co.union.nc.us/OnLineServices/TaxServices/tabid/804/Default.aspx](http://www.co.union.nc.us/OnLineServices/TaxServices/tabid/804/Default.aspx)  
(Convenience fees will apply to payments made by credit or debit card)

All tax bills remaining unpaid after Jan. 5 will be subject to delinquent collections enforcement measures including bank levies, wage garnishments, and other measures allowed by state law.

**Taxes not paid by Feb. 29, 2012 will be advertised as delinquent in a newspaper of general circulation.**

## **Listing Personal Property and Changes to Real Estate**

January is referred to as the “listing month” since North Carolina statutes require property owners to report personal property, both business and individual, with the Tax Administrator’s Office between Jan. 1 and Jan. 31. Forms on existing accounts are mailed to the owner by the end of December; however, failure to receive a listing form does not invalidate the requirement to file. Listings can also be made in person during the week from 8 a.m. – 5 p.m. at the Tax Administrator’s Office located at 500 North Main St., Monroe in Suite 236 of the Government Center.

New business owners can obtain listing forms by calling 704-292-2624 or online on the Union County website at [www.co.union.nc.us](http://www.co.union.nc.us). Individuals can obtain listing forms by calling 704-283-3757 or 704-283-3617 or at [www.co.union.nc.us](http://www.co.union.nc.us).

Property owners showing “good cause” can obtain a March 15 extension by sending a written request to the Tax Administrator by Jan. 31. Failure to list both business and individual property by Jan. 31, unless an extension is granted, will result in a 10 percent late listing penalty.

Real Estate property owners are not required to list because Union County is on a permanent listing system. However, they are advised to report any new improvements or deletions to their property in order to ensure accurate taxation.

## **Filing a Real Estate Valuation Appeal**

January is also the month that Union County accepts appeals for real property valuation for 2012. However all real estate must be valued based on the market at the time of the most recent revaluation (Jan. 1, 2008). Any changes in the market place since this date can not be used as a basis for appeal. In other words, sales which have occurred since the first of 2008 can not be used as evidence for an appeal until the next revaluation.

## **Filing Applications for Tax Deferment and Tax Exclusion**

Property owners wishing to apply for any tax deferment or tax exclusion programs should complete an application in January. Tax deferment programs include present use or farm use, circuit breaker, and builder’s inventory deferment. Tax exclusion programs include exempt, elderly, and historic properties. All programs have different requirements that must be met; such as ownership, income, and use, before deferment or exclusion status is granted. Property owners interested in these benefits can contact the office by calling 704-283-3746 or visit us on the web at [www.co.union.nc.us](http://www.co.union.nc.us) for more information.

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