

If you have any questions concerning individual personal property in Union County or need any assistance, please contact the Tax Administrator's Office at 704-283-3746 or visit our website at www.co.union.nc.us.



A GUIDE TO LISTING YOUR PERSONAL PROPERTY

**UNION COUNTY
GOVERNMENT CENTER
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INTRODUCTION

The purpose of this brochure is to provide individuals with general information regarding the personal property listing requirements.

Who must file a listing?

All individuals who own or possess personal property as of January 1. All counties require this annual listing per North Carolina General Statute 105-274.

What types of property do I list?:

- All Boats and Motors
- Untagged Vehicles
- Airplanes
- Campers
- Jet Skis
- Manufactured Homes
- Multi-year tagged vehicles

What is an ad valorem tax?

It is a tax based on value. In this case, it is a tax levied on the value of personal property. It is not the same as sales tax or income tax.

When and where do I list?

Listings are due on or before January 31. They must be filed with the Tax Administrator every year. As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the Tax Administrator by January 31.

How do I list?

- (1) Obtain a listing form from the Tax Administrator's Office or download a form and instructions directly from the Union County website www.co.union.nc.us
- (2) Read the instructions
- (3) Complete the listing form and return to the Tax Administrator's Office

What if I acquired my property after January 1?

If you did not have any personal property until after January 1 you are not required to list until the following January.

What if I move or sell my Personal Property?

Send notice of address change to the Tax Administrator. You should indicate any changes in the appropriate sections on your listing form. The Tax Administrator must have all changes in writing in order to update tax records.

What if I do not list?

North Carolina General Statute 105-308 reads that "any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a class 2 Misdemeanor." If a taxpayer has not informed the Tax Administrator otherwise, it is assumed the property remains in their possession. If a personal property listing form (abstract) is not filed by January 31, a discovery letter is mailed to the taxpayer notifying him/her that we have not received a listing. The discovery letter proposes an estimated value for the personal property. If the taxpayer fails to return the letter within thirty (30) days of the notice date, a bill will be generated based on the proposed value plus the prescribed late penalty.

How and when will I be billed?

The county uses approved schedules and guides to determine average retail value on January 1. This value is then multiplied by the tax rate set by the County Commissioners in July of each year. Bills are usually mailed in August.

When are bills due?

Bills are due September 1 and delinquent after January 5 of the following year.