

2009 Tax Billing –Fact Sheet

- Just over 100,000 Union County 2009 tax bills will be placed in the mail on Friday, August 21, 2009.
- Approximately 35,000 property owners who escrow their taxes with a mortgage company, will not receive a tax bill as those will be sent directly to the mortgage company.
- Property owners in the Town of Wingate, the Village of Wesley Chapel and the Town of Hemby Bridge will have their municipal tax appear on the county bill as these municipalities have contracted with the county to collect taxes.
- Property taxes are due and payable as of September 1, 2009 but are not considered delinquent until January 6, 2010.

Some Frequently Asked Questions:

Will my taxes be going up this year?

The county's tax rate did not go up in 2009 (from 2008) and 2009 was not a revaluation year (the last revaluation was 2008 and the next revaluation is scheduled for 2012). So most property owners did not experience a tax increase unless there was new construction on the property or the property was annexed into a municipality.

I sold my house, why am I still getting the tax bill?

Per North Carolina statutes, the owner as of January 1st is mailed the tax bill.

My house wasn't complete as of January 1st, why did I get a tax bill for it?

Per North Carolina statutes, you were assessed on the partial complete house as of January 1st (the balance of the percent complete will appear on the following year's tax bill).

My property assessment is now over what I could sell it for in the present market situation, so why won't the county reduce my assessed value?

Per North Carolina statutes, changes in the market due to general economic conditions (up or down) occurring after the last revaluation date (January 1, 2008) can not be considered until the next revaluation (which is scheduled for 2012).

My property is overvalued, when is my next opportunity to appeal my assessment that was established in the 2008 revaluation.

You can appeal your assessment every year during the month of January. If you are appealing a matter of fact, like square footage, the correct information must be provided to the Tax Office to verify. If you appeal the value of your property, per North Carolina statutes, the comparable sales used to support your opinion of value (even in 2009-2011) must have occurred before January 1, 2008. In other words, you must use comparable sales that occurred in 2006 and 2007 even for a 2009-2011 appeal.

Can I qualify for an elderly exclusion?

If the property owner is over 65 years of age or totally and permanently disabled, and their income is less than \$25,600 per year (in 2009) you may qualify for an exemption of \$25,000 off the assessed value or 50% of the property's qualifying assessed value (whichever is greater). The tax office will begin accepting applications for the new year in January and the deadline is June 1st but applicants are encouraged to file early.

What if I make a little more money, can I qualify for a circuit breaker deferment?

Yes, if your income was less than \$38,400 (in 2009) and you are over 65 and you have owned and occupied your home for at least five years, you can defer a portion of your taxes on your primary residence. However, this is a deferment of taxes only (not an exclusion) and upon a disqualifying event (for example: the sale of the property), the last three years of taxes plus interest become due and payable –the deferred taxes remain a lien on the property until paid. An annual application is required for this program.

Are there other programs to reduce taxes on my property?

Yes:

“Present Use Deferment” – Property that is being farmed may qualify for a agricultural deferment, if it meets certain ownership, income and acreage requirements. You should contact the Assessment division of the tax office during the month of January to apply.

“Disabled Veteran’s exclusion” – Similar to the elderly exclusion, this program may provide tax relief for disabled veteran’s who qualify. Contact the Tax Office to learn more about this program.