



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

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

**January 2, 2014, Monroe, NC** - January is a very busy time in the Union County Tax Administrator's Office. During this month 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: 2013 Property Tax Bills Due January 6th**

January 6th is the last day for Union County property owners to pay real and personal property taxes for 2013 without interest. Tax payments not postmarked by that date begin accruing interest on January 7th 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:** 1-888-977-8411
- **Online at:**  
<http://www.co.union.nc.us/Government/TaxAdministration/TaxPayment.aspx>  
(Convenience fees will apply to payments made by credit or debit card)

All tax bills remaining unpaid after January 6<sup>th</sup> will be subject to delinquent collections enforcement measures including bank levies, wage garnishments, and other measures allowed by state law.

**Taxes not paid by February 28, 2014 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 annually report personal property, both business and individual, with the Tax Administrator’s Office between January 1 and January 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 Web site at [www.co.union.nc.us](http://www.co.union.nc.us). Individuals can obtain listing forms by calling 704-283-3746 or 704-283-3747 or at [www.co.union.nc.us](http://www.co.union.nc.us).

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

Real Estate property owners are not required to list annually 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 begins accepting appeals for real property valuation for 2014. However all real estate must be valued based on the market at the time of the most recent revaluation (January 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. For the first time this year, property owners can apply on line at [www.co.union.nc.us](http://www.co.union.nc.us). 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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