



UNION COUNTY
Office of the Tax Administrator
Revenue Division
 500 N. Main Street Ste 119
 P.O. Box 38
 Monroe, NC 28111-0038

704-283-3848
 704-283-3897 Fax

Debt Setoff Hearing Form

Mail Completed Form To ...: Union County Tax Collector
 Attn: Debt Setoff Appeals
 P.O. Box 38
 Monroe, N.C. 28111-0038

Form must be received in our office within 10 days from date of letter.

Instructions to Appellant...

- 1) All information requested on this form must be completed.
- 2) Appellants requesting a hearing should read the reverse side of this notice to insure they understand the hearing process and have grounds for a hearing.
- 3) The request for hearing will not be processed without form being completed.

Account # _____ Date _____

Social Security Number _____ Daytime contact number _____

Taxpayer Name _____

Taxpayer Address _____

City _____ State _____ Zip _____

Please indicate the reason for the request for hearing: (You must see reverse side of this form to assist you in your reason for a hearing)

Please check the reason that applies:

___ Sold the real estate on: Date: _____ New Owner Name: _____

___ Tag was turned into NCDMV and I have attached a copy of the receipt of plate surrender and bill of sale.

___ Vehicle was repossessed and I have attached a copy of the repossession forms from the lending company

___ Other: _____

Information/Instruction Sheet

1. **Purpose of the Notification:** This is notification of a debt owed to Union County Tax Department prior to submitting to the North Carolina Department of Revenue.
2. **Why is Union County Doing This?** New state law effective on January 1, 2002 gives local governments the authority to submit debts to the NC Department of Revenue and seize income tax refunds due to you.
3. **What will happen if the debt is not satisfied ?** Debt will be submitted to North Carolina Department of Revenue to seize income tax refunds due to you. The submission will remain in effect with the NC Department of Revenue until the debt is satisfied or it is proven that this debt is not a valid debt owed by you.
4. **How do I request a hearing?** Read this entire form and complete the application on the reverse side of this notice.
5. **What should I base my hearing request on?** It is important that you review the following guidelines. This will determine if you have grounds for a hearing. Many taxpayers do not understand that state law is specific on what can be adjusted when you no longer have possession of property

MOTOR VEHICLE

- a) If you have sold the vehicle or no longer have possession of the vehicle you are required to turn the tag into the NCDMV
- b) Upon obtaining a receipt of tag surrender and the bill of sale, you will need to provide a copy to Union County Tax Department for any proration of the tax bill that may be due.

REAL ESTATE

- a) If you have sold the property, N.C. General Statutes indicate that collection enforcement measures can be used against the January 1 owner of record. A contract for purchase is a contract between the buyer and the seller and has no bearing on the Tax Department. We advise you to contact the new owner of the property and get that party to pay this within the 30 days.
 - b) You should also complete the hearing request form and return this to our office within the 30 days.
6. **This was an oversight and I wish to pay.** Payment should be forwarded to the Union County Tax Collector, PO Box 38, Monroe, NC 28111-0038, or cash payment can be made at the Tax Collector's Office.
 7. **Can a payment plan be set up for this debt?** The Tax Department can only set up payment agreements on real estate accounts, however a payment plan or any other collection enforcement measure being used will not stop the submission of the debt to the NC Department of Revenue.
 8. **Can other enforcement measures be used against me if I have received this notice?** Yes, other enforcement measures can/and will be used even if you have received this notice.