

Points to Remember



To insure the assessment and registration functions run smoothly, we suggest you follow these instructions:

1. Notify DMV of any address changes.
2. Register your vehicle on time.
3. Pay your taxes on time.

If you have any questions concerning Motor Vehicle Taxation in Union County, please contact the County Assessor's Office at (704) 283-3746.

Union County

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Motor Vehicle Taxation



Motor Vehicle Taxation Union County, NC



INTRODUCTION

The purpose of this brochure is to inform you, the vehicle owner, of the method that is used to tax your registered motor vehicles.

HOW ARE MOTOR VEHICLES LISTED?

Motor vehicles (cars, trucks, trailers, motorcycles, and similar property) that are registered and tagged are listed with the County automatically after you renew your registration or register a new vehicle. Unregistered (untagged) motor vehicles must still be listed with the tax office by you annually in January and will be billed with other personal property.

WHAT DO I DO?

When you receive your vehicle registration renewal card from the DMV, please make sure your address and county are correct. If the address and county are not correct, the DMV must be notified so you are taxed by the proper county and municipality.

HOW WILL I BE BILLED?

About three months after your registration renewal, you will receive a bill which is payable on the first day of the following month.

For example, if you have a March renewal, you will receive the bill in June, it will be due on July 1st, and must be paid by July 31st to avoid the addition of interest. You will receive a separate tax bill on each registered vehicle you own. It is important to remember that mortgage companies may no longer pay motor vehicle taxes through escrow.

WHAT IF I AM BILLED INCORRECTLY?

You may get a bill from a county or municipality in which you do not reside at the time of registration renewal. If this were to occur, you may go to either the county which billed you or the county which should have billed you in order to correct the error. All incorrect billings should be corrected within 30 days.

WHAT IF I DON'T PAY ON TIME?

If taxes are not paid on time 5% interest is added the first month and ¾% for each additional month and the county tax collector will issue a block to your DMV file. If a vehicle receives a block the registration cannot be renewed again until the taxes plus interest have been paid. Registration can only be renewed on a blocked vehicle, after a paid tax receipt has been presented to the DMV.

NOTE: The DMV will not send you any renewal information if a block has been placed on your vehicle registration.

HOW IS MY VEHICLE VALUED?

The value established for your vehicle is based on 100% of Fair Market Value of the vehicle as of January 1 of the year in which the bill

becomes due. The County uses a pricing service to arrive at these values. Condition and mileage are not considered in the initial valuation because we do not have access to that information. If you feel that the value we have established is incorrect you may wish to file an appeal.

HOW DO I APPEAL?

The valuation of your motor vehicle may be appealed in the same manner as the valuation of your other property. The burden of proof will remain with you, the taxpayer. By statute, a valuation appeal must be brought within thirty days from the date the notice is prepared. When filing an appeal, you must pay the taxes first. If the value is changed, the taxes will be adjusted as necessary.

DUE DATES CHART

<u>MO. REGIS</u> <u>EXP/REN'D</u>	<u>TAXES</u> <u>DUE</u>	<u>TAXES</u> <u>LATE</u>
JAN	MAY	JUN
FEB	JUN	JUL
MAR	JUL	AUG
APR	AUG	SEP
MAY	SEP	OCT
JUN	OCT	NOV
JUL	NOV	DEC
AUG	DEC	JAN
SEP	JAN	FEB
OCT	FEB	MAR
NOV	MAR	APR
DEC	APR	MAY