

2024 INSTRUCTIONS FOR FILING UNION COUNTY INDIVIDUAL PROPERTY TAX LISTINGS

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Please complete this form and return it to the TAX OFFICE by January 31, 2024 to avoid a mandatory 10% late listing penalty

If you need assistance with this form, please contact the Tax Department at (704) 283-3746 or visit our office located at 500 N. Main Street, Ste 119, Monroe, NC between the hours of 8:00 AM and 5:00 PM, Monday - Friday.

Effective January 1, 1987 Union County adopted a permanent real estate listing system. Real estate property owners are no longer required to list their land & buildings on an annual basis, but any improvements made to the property must be listed in January, along with all types of personal property. Failure to report such property will result in a late listing penalty equal to 10% of the amount of the tax as reflected on the tax bill.

TYPES OF PROPERTY THAT MUST BE LISTED

A permanent listing system does not affect the listing of personal property. All motor vehicles with a regular current annual North Carolina tag and registration are not to be listed, but any unregistered, IRP plated or multiyear/permanently tagged vehicles and trailers, along with watercraft and motors, personal property manufactured housing, aircraft, business equipment and farm equipment must be listed annually. Listing forms will be mailed to taxpayers who reported these types of assets the previous year.

IT IS STILL THE DUTY OF REAL PROPERTY OWNERS TO REPORT ANY IMPROVEMENTS MADE TO REAL PROPERTY. Such improvements may be: building a deck, finishing a basement, adding a porch, carport, garage, barn, pier or dock, or storage building, to name a few. Failure to report these improvements may result in penalties. Routine repairs and maintenance such as painting, replacing carpet, roof repairs, replacement of fixtures, and other similar improvements need not be reported.

PLEASE REPORT ANY STRUCTURES WHICH HAVE BEEN REMOVED OR DESTROYED SINCE LAST JANUARY 1ST.

- A. Verify your name and mailing address, making corrections as needed.
- B. Complete the Personal Data section. The disclosure of the social security number is voluntary and is needed to establish the identification of individuals. The authority to request this number for the administration of a tax is given by the United States Code Title 42, Section 405(c)(2)(C)(i) and N.C.G.S. 105-309.
- C. Note any real estate changes made since January 1, 2023.
- D. Review the preprinted property listed and assessed last year and make necessary changes reflective as of JANUARY 1, 2024. Add any missing information and additional items owned as of January 1st. Provide the Physical Address of the property.
- E. Affirmation: The listing must be signed by the person whose duty it is to list property for taxation. In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent or other person having knowledge of and charged with the care of the person and property of the taxpayer may sign the listing, indicating their capacity. In the case of a corporation, partnership, limited liability company or unincorporated association, the listing may be signed by a principal officer of the taxpayer, a full-time employee of the taxpayer who has been empowered to do so by a principal officer of the taxpayer or an agent of the taxpayer authorized by a principal officer of the taxpayer. **Unsigned forms will be returned for signature, subjecting them to possible late listing penalties.**
- F. Farm equipment used for the production of income must be reported on a Business Listing Form. Contact (704) 283-3746 or go online at www.unioncountync.gov if a form is needed.
- G. Present Use Value Program (G.S. #105-277.3) – Land parcels presently used for agricultural, horticultural, or forestland may be considered for qualification if the application is made during the regular listing period of January, or within thirty days from date of value change. Landowners already receiving this deferment must notify the Tax Assessor of any changes in (1) USE, (2) ACREAGE, or (3) OWNERSHIP to avoid penalties. Call (704) 283-3746 if you have questions.

SEE THE BACK OF THE PERSONAL LISTING FORM FOR INFORMATION CONCERNING THE PROPERTY TAX HOMESTEAD EXCLUSION FOR THE ELDERLY OR DISABLED, THE CIRCUIT BREAKER DEFERMENT AND THE DISABLED VETERANS EXCLUSION.

GENERAL INFORMATION

- All taxable personal property, except vehicles with a regular current annual NC tag & registration, must be listed each year in January.
- Listing forms submitted by mail will be considered filed as of the date shown on the postmark affixed by the U S Postal Service. If no postmark is shown, the listing will be considered filed when received by the Tax Department.
- Audits of selected individual and business property records will be conducted routinely to ensure listing compliance and promote equity among taxpayers in Union County.
- Any individual who willfully makes and subscribes an abstract listing required by Subchapter II, which he does not believe to be true and correct as to every material matter, shall be guilty of a Class 2 misdemeanor, punishable by a fine not to exceed \$1,000 and/or imprisonment up to 60 days.