

TAX ADMINISTRATION  
500 N. MAIN STREET  
SUITE # 236  
MONROE, NC 28112

(704) 283-3746  
WWW.UNIONCOUNTYNC.GOV



## Union County Tax Administration Change of Assessment Notification



13137705-5585-1 1 1 \*\*\*\*\*AUTO\*\*5-DIGIT 28170



EKLL CARROLL HOLDINGS LLC  
8713 LAURELWOOD LN  
MARVIN NC 28173-7595

**Date: 03/09/2023**

**Parcel Number: 06165439**

**Legal Description: PARCEL G PRESCOT  
VILLAGE PH1 OPCN643**

**Owner Name: EKLL CARROLL HOLDINGS LLC**

**Acres: 2.347**

**Market Value: 2,808,800**

**Address: 8713 LAURELWOOD LN**

**Deferred Value: 0**

**MARVIN NC, 28173**

**Taxable Value: 2,808,800**

You are receiving this notice because a change was made to your property during 2022, resulting in a valuation adjustment for the 2023 tax year. Valuation adjustments are typically the result of a renovation, addition or removal of buildings, new construction, data corrections or acreage adjustments.

Union County's most recent reappraisal was effective 01/01/2021. Property valuations must reflect the market as it existed at that time, not the current market. Any buildings constructed after that date must be appraised in accordance with the 2021 Schedule of Values.

If you feel that this new assessment substantially exceeds the actual market value of your property as of January 1, 2021, or the assessed value is inconsistent with the market value of similar properties in your area, you may appeal your assessment by completing an appeal form.

Appeal forms may be obtained:

1. On-line at [www.unioncountync.gov/departments/taxes-property/2021-revaluation](http://www.unioncountync.gov/departments/taxes-property/2021-revaluation) and can be completed on-line or mailed back to the Tax Administrator's Office.
2. You can call 704-283-3746 and request that a form be mailed to you.
3. You may come into the Tax Administrator's Office and pick up an appeal form.

Appeals should be received by the Tax Administrator's Office no later than 30 days from the date of this notice.

Our website also has helpful information such as your property record card showing your property's characteristics, Comper a sales analysis tool that can be used to compare your property's value with other similar properties in your appraisal neighborhood, a Frequently Asked Questions section, and a short video explaining how property is appraised in Union County.

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Order Number:

Proof Number:

Date:

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### Layout/Comprehensives

- |   |  |
|---|--|
| <input type="checkbox"/> Layout/Design      | <input type="checkbox"/> Addresses                     |
| <input type="checkbox"/> Captions/Quotes    | <input type="checkbox"/> PMS Color(s) matches          |
| <input type="checkbox"/> Logos              | <input type="checkbox"/> Spelling/punctuation          |
| <input type="checkbox"/> Headlines/Subheads | <input type="checkbox"/> Trims/Bleeds                  |
| <input type="checkbox"/> Phone numbers      | <input type="checkbox"/> Other (please indicate below) |
- 

Special Notes or Instructions \_\_\_\_\_

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Orders are processed in the order in which they are APPROVED — NO CHANGES. This proof is the controlling document. YOU must check EVERYTHING carefully for any errors or omissions. SouthData, Inc. will not accept liability for errors overlooked at this stage of proofing.

- OK AS IS     OK WITH CORRECTIONS  
NO FURTHER PROOF NEEDED     CORRECTIONS REQUIRED  
SHOW NEW PROOF

\_\_\_\_\_

your signature / date

You may also approve your document online.

This signed document is not required for electronic approvals.

Visit us at [www.southdata.com/order#](http://www.southdata.com/order#) or email us at [sales@southdata.com](mailto:sales@southdata.com).

The Union County Tax Administrator's Office has revised the **2023 Online Listing Portal** to accommodate the listing of both individual personal property and businesses personal property. The system is designed to move you through the listing process in the same manner as if you were manually filling out the form.

**The Online Portal Will Accommodate Any Of The Following:**

- Request a filing extension for an existing business; requests must be submitted no later than January 31 of each year
  - List existing business personal property
  - List existing individual personal property

**Visit the Union County  
Online Listing Portal at**

**<https://unionnc-onlinelistings.devnetwedge.com>**



UNION COUNTY TAX ADMINISTRATION  
PO BOX 97  
MONROE, NC 28111

UNION COUNTY  
NORTH CAROLINA  
(704) 283-3746

2023

BUSINESS PERSONAL PROPERTY LISTING

FOR DEPARTMENT USE ONLY	LISTING NUMBER 620717	DATE 2023	TWP	DISTRICT 979	CITY	PENALTY	VALUE
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BUSINESS NAME AND ADDRESS

\*\*\*\*\*AUTO\*\*5-DIGIT 28112  
12855611 5444-BPL 1169 1 2 3

STAFFORD TRUCKING INC  
PO BOX 2  
MONROE NC 28111-0002



PRINCIPAL BUSINESS IN THIS COUNTY

SIC # OR NAICS CODE

DATE BUSINESS BEGAN IN THIS COUNTY

DATE BUSINESS (FISCAL) YEAR ENDS

**FILL IN APPLICABLE CIRCLE:**

PARTNERSHIP    SOLE PROPRIETORSHIP    UNINCORPORATED ASSOCIATION

LLC

CORPORATION    OTHER (SPECIFY)

5444PBPL 11/17/22 K

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

**FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY**

RETAIL    WHOLESALE    MANUFACTURING

SERVICE    LEASING/RENTAL    FARMING

OTHER (SPECIFY)

CONTACT PERSON FOR AUDIT

ADDRESS & PHONE

CONTACT PERSON FOR PAYMENT AND PHONE

**IF OUT OF BUSINESS COMPLETE THIS SECTION**

DATE CEASED

**FILL IN APPLICABLE CIRCLE:**

SOLD    CLOSED    BANKRUPT    OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO

BUYER'S ADDRESS & PHONE:

PHYSICAL ADDRESS

REAL ESTATE OWNED BY

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR

**NOTE: Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.**

**SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
2018				
2017				
2016				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
PRIOR				
TOTAL				

**GROUP (2) CONSTRUCTION IN PROGRESS**

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$

**DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE**

County addresses and additional schedules are available at:  
<https://www.ncdor.gov/documents/north-carolina-county-assessors-list>

Send to appropriate county tax office.

**SCHEDULE A CONTINUED**

**PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY				YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS				CAPITALIZATION THRESHOLD $\square \leftrightarrow$	
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		
2022					2022						
2021					2021						
2020					2020						
2019					2019						
2018					2018						
2017					2017						
2016					2016						
2015					2015						
2014					2014						
2013					TOTAL						
2012					<b>OTHER SCHEDULE A PROPERTY</b>						
					YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		
2011					2022						
2010					2021						
2009					2020						
PRIOR					PRIOR						
TOTAL					TOTAL						

**GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1**

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		7. TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

**SCHEDULE B**

**VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES**

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any question 1, 2, 3 or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

- 1. Does your business own any Unregistered Motor Vehicles?  YES  NO
- 2. Does your business own any Multi-year or permanently registered Trailers?  YES  NO **If yes attach schedule  $\rightarrow$  B-1**
- 3. Does your business own any special bodies on vehicles?  YES  NO
- 4. Does your business own any IRP (International Registration Plan) plated vehicles?  YES  NO

**NOTE:** Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.

- 5. Does your business own any watercraft or engines for watercraft?  YES  NO **If yes attach schedule  $\rightarrow$  B-2**

- 6. Does your business own any Mobile Homes or Mobile Offices?  YES  NO **If yes attach schedule  $\rightarrow$  B-3**

- 7. Does your business own any Aircraft?  YES  NO **If yes attach schedule  $\rightarrow$  B-4**

- 8. Does your business own any vehicles held for short-term rental?  YES  NO **Number  $\square \leftrightarrow$**

**SCHEDULE C**

**LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS**

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address, and description of the property. If you answered yes to one of the following three questions or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

- 1. Does your business hold any Leased Property, owned by another party (are you a lessee)?  YES  NO
- 2. Do you have any property used by your business, or in your possession that is owned by others?  YES  NO
- 3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?  YES  NO



**SCHEDULE D SEPARATELY SCHEDULED PROPERTY**

1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes?  YES  NO

Please describe the items and estimated value of items if applicable.

**SCHEDULE E FARM EQUIPMENT**

Does your business own any tractors and/or other farm equipment?  YES  NO  COST ON SCHEDULE A

If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above but still include information on separate schedule. E-1.

**SCHEDULE F INTANGIBLE PERSONAL PROPERTY**

Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will be reserved for future use.

**SCHEDULE G ACQUISITIONS AND DISPOSALS DETAIL**

Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.

ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

**SCHEDULE H REAL ESTATE IMPROVEMENTS**

During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach a separate schedule H-1 with information on such improvements.  YES  NO

**SCHEDULE I BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES**

Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information.  YES  NO

**SCHEDULE J LEASED EQUIPMENT**

Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information.  YES  NO

**AFFIRMATION**

**LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.**

**For Individual Taxpayer:**  Taxpayer  Guardian  Authorized Agent  Other person having knowledge of and charged with the care of the person and property of the taxpayer.

**For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:**

Principal Officer of the Taxpayer Title \_\_\_\_\_  Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title \_\_\_\_\_

Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer:  Yes  No

Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)

Signature \_\_\_\_\_ Date \_\_\_\_\_ Authorized Agent Address \_\_\_\_\_

Telephone Number \_\_\_\_\_ Fax Number \_\_\_\_\_ Email Address \_\_\_\_\_

**Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes 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 imprisonment of up to 60 days).**



## INSTRUCTIONS—Listings due by January 31.

### Commonly Asked Questions

#### Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads .."any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

#### When and where to list?

**Listings are due on or before January 31.** They must be filed with the County Tax Department. **DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.** This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's Website. <http://www.dor.state.nc.us/publications/property.html>.

**As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.**

#### How do I list? —Three important rules:

- (1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax office if you need additional clarification.
- (2) If a Schedule or Group does not apply to you, indicate so on the listing form, **DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR"**. A listing form may be rejected for these reasons and could result in late listing penalties.
- (3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

### INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (2) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The SIC or NAICS code may help describe this information, if you do not know the SIC or NAICS code, please write "unknown".
- (5) Complete other requested business information. Make any address changes.
- (6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale of the property.

### Schedule A

The year acquired column: The rows which begin "2022" are the rows in which you report property acquired during the calendar year 2022. Other years follow the same format.

Schedule A is divided into seven (7) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List under "Current Year's Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's Cost". If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

**NOTE: If you purchased an existing business and its assets since January 1, 2022, do not complete this listing form without first contacting the county tax office for further instructions.**

**COST** - Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2010 for \$100, but the individual you purchased the equipment from acquired the equipment in 2002 for \$1000. You, the current owner, should report the property as acquired in 2002 for \$1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at its cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

#### Group (1) MACHINERY & EQUIPMENT

This is the group used for reporting the cost of all machinery and equipment. This includes all store equipment, manufacturing equipment, production lines (hi-tech or low-tech), as well as warehouse and packaging equipment. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of textiles purchased a knitting machine in October 2022 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs

were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2022 current year's cost column.

#### Group (2) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

#### Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

#### Group (4) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entry. Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

#### Group (5) Improvements to Leased Property

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county for this tax year. Contact the appropriate county to determine if you question whether these improvements will be appraised as real property for this tax year. If you have made no improvements to leased property write "none". Do not include in this group any Store Equipment - Group (1) or Office Furniture and Fixtures-Group (3).

#### Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. (If you are able to provide the county tax office with a detailed list of costs and a description of the assets in the Expensed Items category, please do so.) Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' Capitalization Threshold." If you have no expensed items write "none".

#### Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

#### Other Schedule A Property

This category should only be used if instructed by authorized county personnel.

### SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY.

Motor Vehicles registered with the North Carolina Division of Motor Vehicles as of January 1st, do not have to be listed, with the exception of the Multi-Year or Permanently Registered Trailers, Special Bodies on Vehicles, and International Registration Plan (IRP) Plated Vehicles. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.

### SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE D, E, G, AND H, please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1 or H-1 to the main business personal property listing form.

### AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form. Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 Misdemeanor. (Punishable by Imprisonment of up to 60 days.)







12275222-13241-1-1\*

UNION COUNTY TAX OFFICE  
PO BOX 38  
MONROE NC 28111-0038



**PROPERTY TAX COURTESY STATEMENT**

**DUE DATE:** Property taxes are due and payable September 1, 2022 and delinquent if not paid in full by January 5th, 2023. Postmark affixed by US Postal Service will be accepted.

**FAILURE TO PAY:** Taxes are delinquent after January 5th and subject to garnishment of wages and/or bank accounts, levy on personal property, and foreclosure proceedings.

**INTEREST:** 2% Interest assessed on January 6th, 2023 plus additional interest of 3/4 of 1% on the first of each month thereafter until paid.

**RETURNED CHECK PENALTIES/FEES:** A penalty of \$25 or 10% of the amount of check, whichever is greater, up to \$1,000, for returned checks because of insufficient funds or nonexistent accounts as provided by NCGS 105-357(b)(2).

**PERSONAL PROPERTY Appeals** on value, situs, or taxability may be appealed within 30 days after the date of this notice unless prior notice of value was given. NCGS 105-317.1(c)

12275222-13241-1 1 1 \*\*\*\*\*AUTO\*\*5-DIGIT 28112



CHRISTOPHER ROBIN M  
CHRISTOPHER RYAN K  
4003 DUNWOODY DR  
INDIAN TRAIL NC 28079-3301

Please see reverse side for details on the following:  
**Payment Plans**  
**Mortgage/Escrow Accounts**

PROPERTY KEY	BILL DATE	TAX YEAR	DUE DATE	DELINQUENT AFTER
07058440	9/1/2022	2022	9/1/2022	1/5/2023

**PROPERTY DESCRIPTION:** #322 CRISMARK PH2 MAP3 OPCM080-081  
**DEED REFERENCE:**  
**ACREAGE:** 0.232

**PROPERTY VALUE:** 381,500  
**EXCLUSION VALUE:** -  
**EXEMPT VALUE:** -  
**TOTAL TAXABLE VALUE:** 381,500

5444EPTN 8/9/22 PMS 654, K 3.5"

TAXING DISTRICT	RATE PER \$100 VALUE	AMOUNT DUE	UNION COUNTY GENERAL FUNDS ADOPTED BUDGET BY FUNCTION	
GENERAL GOVERNMENT FUND	0.4819	1,838.45	Education	\$178,701,832 49%
DEBT BUDGETARY FUND	0.1061	404.77	Public Safety	\$66,503,466 18%
HEMBY BRIDGE FIRE TAX	0.0441	168.24	General Government	\$66,439,906 18%
			Human Services	\$53,627,765 15%
<b>TOTAL TAX AND FEES DUE</b>		<b>\$2,411.46</b>	Additional information can be found at <a href="http://unioncountync.gov">unioncountync.gov</a>	

QUESTIONS CONCERNING PAYMENT, CALL COLLECTIONS AT (704) 283-3848 • ALL OTHER QUESTIONS CALL ASSESSOR AT (704) 283-3746

▲ PLEASE KEEP THIS COPY FOR YOUR RECORDS ▲

Dear Taxpayer,

Your mortgage servicing company has requested your property tax bill for payment. **If your taxes are being escrowed then no further action is required.** If you do not have funds in escrow with any mortgage servicing company, please pay the Union County Tax Collector the amount due before 01/05/2023 to avoid delinquency.

**PLEASE DO NOT REMIT PAYMENT IF A MORTGAGE SERVICING COMPANY HAS ESCROWED FUNDS FOR PAYMENT AND HAS CORRECTLY REQUESTED YOUR BILL.**

North Carolina General Statutes state that it is the taxpayer's responsibility to ensure that taxes are paid. This responsibility is not eliminated when a mortgage servicing company requests the tax bill. Therefore, it is important that you ensure that timely payment is made and the information on the notice is correct.

Please retain this letter for your records. The original copy of the bill has been sent to your mortgage company. This is a courtesy copy provided to you by the Union County Tax Collector. For any questions please call (704) 283-3746 or (704) 283-3848.

Union County Tax Administrator

## IMPORTANT INFORMATION

**Escrow/Mortgage Accounts:** The property owner is responsible for ensuring full payment of this obligation. If funds are held in escrow to pay for this notice, please forward to the appropriate mortgage holder.

**Payment Plans:** If you cannot pay your bill in full with a single payment, limited options are available for establishing short term payment plans. We encourage taxpayers needing a payment arrangement to contact us as soon as possible. The deadline for establishing a payment plan is December 15, 2022. Please contact the Union County Tax Collector's office at (704) 283-3848 for further assistance.

12275222-22204-1-2

UNION COUNTY TAX OFFICE  
PO BOX 38  
MONROE NC 28111-0038



**PROPERTY TAX BILL**

**DUE DATE:** Property taxes are due and payable September 1, 2022 and delinquent if not paid in full by January 5th, 2023. Postmark affixed by US Postal Service will be accepted.

**FAILURE TO PAY:** Taxes are delinquent after January 5th and subject to garnishment of wages and/or bank accounts, levy on personal property, and foreclosure proceedings.

**INTEREST:** 2% Interest assessed on January 6th, 2023 plus additional interest of 3/4 of 1% on the first of each month thereafter until paid.

**RETURNED CHECK PENALTIES/FEEES:** A penalty of \$25 or 10% of the amount of check, whichever is greater, up to \$1,000, for returned checks because of insufficient funds or nonexistent accounts as provided by NCGS 105-357(b)(2).

**PERSONAL PROPERTY** Appeals on value, situs, or taxability may be appealed within 30 days after the date of this notice unless prior notice of value was given. NCGS 105-317.1(c)

12275222-22204-2 1 2 \*\*\*\*\*AUTO\*\*5-DIGIT 28170



**EKLL CARROLL HOLDINGS LLC**  
8713 LAURELWOOD LN  
MARVIN NC 28173-7595

Please see reverse side for details on the following:  
**Payment Plans**  
**Mortgage/Escrow Accounts**

PROPERTY KEY	BILL DATE	TAX YEAR	DUE DATE	DELINQUENT AFTER
06165439	9/1/2022	2022	9/1/2022	1/5/2023

<b>PROPERTY DESCRIPTION:</b> PARCEL G PRESCOT VILLAGE PH1 OPCN643 OPC	<b>PROPERTY VALUE:</b> 2,759,700
<b>DEED REFERENCE:</b>	<b>EXCLUSION VALUE:</b> -
<b>ACREAGE:</b> 2.347	<b>EXEMPT VALUE:</b> -
	<b>TOTAL TAXABLE VALUE:</b> 2,759,700

TAXING DISTRICT	RATE PER \$100 VALUE	AMOUNT DUE	UNION COUNTY GENERAL FUNDS ADOPTED BUDGET BY FUNCTION	
GENERAL GOVERNMENT FUND	0.4819	13,299.00	Education	\$178,701,832 49%
DEBT BUDGETARY FUND	0.1061	2,928.04	Public Safety	\$66,503,466 18%
WAXHAW FIRE TAX	0.0419	1,156.31	General Government	\$66,439,906 18%
TOWN OF WAXHAW	0.3850	10,624.85	Human Services	\$53,627,765 15%
<b>TOTAL TAX AND FEES DUE</b>		<b>\$28,008.20</b>	Additional information can be found at <a href="http://unioncountync.gov">unioncountync.gov</a>	

QUESTIONS CONCERNING PAYMENT, CALL COLLECTIONS AT (704) 283-3848 • ALL OTHER QUESTIONS CALL ASSESSOR AT (704) 283-3746

▲ PLEASE KEEP THIS COPY FOR YOUR RECORDS ▲

▼ PLEASE RETURN THIS PORTION WITH PAYMENT ▼



PROPERTY KEY	BILL DATE	DUE DATE	CORRECT AMOUNT IF PAID BY	TOTAL AMOUNT DUE
06165439	9/1/2022	9/1/2022	1/5/2023	\$28,008.20



TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

EKLL CARROLL HOLDINGS LLC  
8713 LAURELWOOD LN  
MARVIN NC 28173-7595

Your payments should be mailed to the address below. Payments may be made in person at the Collector's Office in the Government Center, 500 N. Main St., Ste. 119, Monroe NC 28112. Payment may also be made by telephone (1-888-977-8411) or internet at ([www.unioncountync.gov](http://www.unioncountync.gov)) using Mastercard, VISA, Discover. A fee will be added if you choose to complete the payment transaction with a credit / debit card or e-check.

POSTMARK AFFIXED BY U.S. POSTAL SERVICE WILL BE ACCEPTED

MAIL/ MAKE CHECK PAYABLE TO:



UNION COUNTY TAX OFFICE  
PO BOX 580365  
CHARLOTTE NC 28258-0365

2022RE000000000000000616543910080028008201

5444PPTN 8/9/22 PMS 300, K 3.5"

## IMPORTANT INFORMATION

**Escrow/Mortgage Accounts:** The property owner is responsible for ensuring full payment of this obligation. If funds are held in escrow to pay for this notice, please forward to the appropriate mortgage holder.

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12275222-22204-2-2\*

BILL YEAR	BILL TYPE	PARCEL NUMBER	TOTAL AMOUNT DUE
2022	RE	06165439	7,002.05

**September 1st Installment Coupon**

PROPERTY TAX DUE DATE IS SEPTEMBER 1, 2022. TO AVOID INTEREST, THIS BILL MUST BE PAID IN FULL BY THURSDAY, JANUARY 5, 2023.

MAKE CHECK PAYABLE & REMIT TO:

AMOUNT ENCLOSED
\$



Union County Tax Collector  
P.O. Box 38  
Monroe, NC 28111



BILL YEAR	BILL TYPE	PARCEL NUMBER	TOTAL AMOUNT DUE
2022	RE	06165439	7,002.05

**October 1st Installment Coupon**

PROPERTY TAX DUE DATE IS SEPTEMBER 1, 2022. TO AVOID INTEREST, THIS BILL MUST BE PAID IN FULL BY THURSDAY, JANUARY 5, 2023.

MAKE CHECK PAYABLE & REMIT TO:

AMOUNT ENCLOSED
\$



Union County Tax Collector  
P.O. Box 38  
Monroe, NC 28111

BILL YEAR	BILL TYPE	PARCEL NUMBER	TOTAL AMOUNT DUE
2022	RE	06165439	7,002.05

**November 1st Installment Coupon**

PROPERTY TAX DUE DATE IS SEPTEMBER 1, 2022. TO AVOID INTEREST, THIS BILL MUST BE PAID IN FULL BY THURSDAY, JANUARY 5, 2023.

MAKE CHECK PAYABLE & REMIT TO:

AMOUNT ENCLOSED
\$



Union County Tax Collector  
P.O. Box 38  
Monroe, NC 28111

BILL YEAR	BILL TYPE	PARCEL NUMBER	TOTAL AMOUNT DUE
2022	RE	06165439	7,002.05

**December 1st Installment Coupon**

PROPERTY TAX DUE DATE IS SEPTEMBER 1, 2022. TO AVOID INTEREST, THIS BILL MUST BE PAID IN FULL BY THURSDAY, JANUARY 5, 2023.

MAKE CHECK PAYABLE & REMIT TO:

AMOUNT ENCLOSED
\$



Union County Tax Collector  
P.O. Box 38  
Monroe, NC 28111

5444PPTN\_2 8/9/22 CMYK perf: 2.75", 5.5", 8.25"







UNIONCOUNTY

# Fiscal Year 2023 Adopted Budget

**Total \$365,272,969**

Tax Rate: 58.80 cents per \$100 assessed valuation



49%

**Education**  
\$178,701,832



18%

**Public Safety**  
\$66,503,466



15%

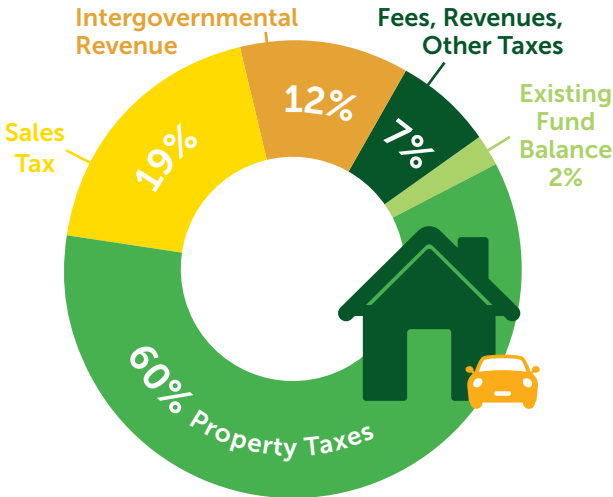
**Human Services**  
\$53,627,765



18%

**General Government**  
\$66,439,906

## Where Does The Budget Come From?



[unioncountync.gov](http://unioncountync.gov)

# Education Funding Highlights



UCPS operating allocation  
**+4.4%**

**\$1 million** for  
five new School Resource Officers  
at UCPS elementary schools



**\$2 million** allocated for  
UCPS staff educator stipends

**+7.7%**

South Piedmont  
Community College  
Funding



## Key Investments / Highlights

No  
Tax Rate  
Increase

Tax Rate: **58.80**

Cybersecurity &  
Technology System  
Updates

**\$500,000**

Public Health  
Initiatives

**\$378,259**

Investments in  
Emergency Services

**\$2.3 Million**



[unioncountync.gov](http://unioncountync.gov)



**Tax Administration**  
**Assessment Division**  
 500 N. Main St. Suite 236  
 Monroe, NC 28112  
 704.283.3746  
[unioncountync.gov](http://unioncountync.gov)

RE: Discovery of Unlisted Property

HIGHWAY 74 DISCOUNT TOBACCO INC  
 2410 W ROOSEVELT BLVD SUITE G  
 MONROE, NC 28110-8463

Listing#: 2783733  
 Total: 10,760  
 Date: 4/20/2022

Dear Taxpayer:

Our records indicate that you did not file a 2022 Business Personal Property Tax Listing for tangible personal property located in Union County effective January 1, 2022. We are discovering the property in accordance with the North Carolina General Statutes 105-274 and 105-285 and should have been filed during the month of January, 2022. You have 30 days from the date of this notice to give written exception, with documentation, to this assessment. Otherwise, the proposed value below will become final and you will be billed accordingly. Phone inquiries may be made to 704-283-3746. Please complete the following and return this letter to our office.

\_\_\_\_ 1. The personal property was not listed. (Please check the name and address. If not correct, you may make changes.) This form will be used as your listing for the personal property shown below when you sign and date in the spaces provided. Please list additional assets (use back of form or attach list as necessary):.

Year Acquired	Asset Description	Cost
_____	_____	_____
_____	_____	_____
_____	_____	_____

\_\_\_\_ 2. Other information applicable to this business (please include current status, new owner name and address and date sold, or other information appropriate to your business on the back of this page.)

\_\_\_\_\_

\_\_\_\_\_

Signature: \_\_\_\_\_ Today's Date: \_\_\_\_\_  
 Print Name: \_\_\_\_\_ Phone: \_\_\_\_\_

FURNITURE & FIXTURES K10	10,325
MACHINERY & EQUIPMENT D10	435
Total	10,760



## INSTRUCTIONS—Listings due by January 31.

### Commonly Asked Questions

#### Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads .."any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

#### When and where to list?

**Listings are due on or before January 31.** They must be filed with the County Tax Department. **DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.** This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's Website. <http://www.dor.state.nc.us/publications/property.html>.

**As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.**

#### How do I list? —Three important rules:

- (1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax office if you need additional clarification.
- (2) If a Schedule or Group does not apply to you, indicate so on the listing form, **DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR"**. A listing form may be rejected for these reasons and could result in late listing penalties.
- (3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

### INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (2) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The SIC or NAICS code may help describe this information, if you do not know the SIC or NAICS code, please write "unknown".
- (5) Complete other requested business information. Make any address changes.
- (6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale of the property.

### Schedule A

The year acquired column: The rows which begin "2022" are the rows in which you report property acquired during the calendar year 2022. Other years follow the same format.

Schedule A is divided into seven (7) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List under "Current Year's Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's Cost". If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

**NOTE: If you purchased an existing business and its assets since January 1, 2022, do not complete this listing form without first contacting the county tax office for further instructions.**

**COST** - Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2010 for \$100, but the individual you purchased the equipment from acquired the equipment in 2002 for \$1000. You, the current owner, should report the property as acquired in 2002 for \$1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at its cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

#### Group (1) MACHINERY & EQUIPMENT

This is the group used for reporting the cost of all machinery and equipment. This includes all store equipment, manufacturing equipment, production lines (hi-tech or low-tech), as well as warehouse and packaging equipment. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of textiles purchased a knitting machine in October 2022 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs

were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2022 current year's cost column.

#### Group (2) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

#### Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

#### Group (4) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entry. Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

#### Group (5) Improvements to Leased Property

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county for this tax year. Contact the appropriate county to determine if you question whether these improvements will be appraised as real property for this tax year. If you have made no improvements to leased property write "none". Do not include in this group any Store Equipment - Group (1) or Office Furniture and Fixtures-Group (3).

#### Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. (If you are able to provide the county tax office with a detailed list of costs and a description of the assets in the Expensed Items category, please do so.) Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' Capitalization Threshold." If you have no expensed items write "none".

#### Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

#### Other Schedule A Property

This category should only be used if instructed by authorized county personnel.

### SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY.

Motor Vehicles registered with the North Carolina Division of Motor Vehicles as of January 1st, do not have to be listed, with the exception of the Multi-Year or Permanently Registered Trailers, Special Bodies on Vehicles, and International Registration Plan (IRP) Plated Vehicles. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.

### SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE D, E, G, AND H, please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1 or H-1 to the main business personal property listing form.

### AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form. Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 Misdemeanor. (Punishable by Imprisonment of up to 60 days.)

<b>FOR DEPARTMENT USE ONLY</b>	LISTING NUMBER	DATE	TWP	DISTRICT	CITY	PENALTY	VALUE

BUSINESS NAME AND ADDRESS

PRINCIPAL BUSINESS IN THIS COUNTY

SIC # OR NAICS CODE

DATE BUSINESS BEGAN IN THIS COUNTY

DATE BUSINESS (FISCAL) YEAR ENDS

**FILL IN APPLICABLE CIRCLE:**

PARTNERSHIP     SOLE PROPRIETORSHIP     UNINCORPORATED ASSOCIATION

LLC

CORPORATION     OTHER (SPECIFY)

**FILL IN APPLICABLE CIRCLE: BUSINESS CATEGORY**

RETAIL     WHOLESALE     MANUFACTURING

SERVICE     LEASING/RENTAL     FARMING

OTHER (SPECIFY)

**IF OUT OF BUSINESS COMPLETE THIS SECTION**

DATE CEASED

**FILL IN APPLICABLE CIRCLE:**

SOLD     CLOSED     BANKRUPT     OTHER

SOLD EQUIPMENT, FIXTURES, SUPPLIES TO

BUYER'S ADDRESS & PHONE:

5444PBPL 11/17/22 K

OTHER N.C. COUNTIES WHERE PERSONAL PROPERTY IS LOCATED

CONTACT PERSON FOR AUDIT

ADDRESS & PHONE

CONTACT PERSON FOR PAYMENT AND PHONE

PHYSICAL ADDRESS

REAL ESTATE OWNED BY

NAME IN WHICH BUSINESS WAS LISTED LAST YEAR

**NOTE:** Business owners who acquired an existing business in the previous year must contact the county tax office for important listing instructions. Click on the link below for a list of county tax office phone numbers and addresses.

**SCHEDULE A PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
2010				
2009				
2008				
2007				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (3) OFFICE FURNITURE & FIXTURES			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
2018				
2017				
2016				
PRIOR				
TOTAL				

YEAR ACQUIRED	GROUP (4) COMPUTER EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022				
2021				
2020				
2019				
PRIOR				
TOTAL				

**GROUP (2) CONSTRUCTION IN PROGRESS**

LIST TOTAL OF ALL PERSONAL PROPERTY EXPENDITURES IN CIP ACCOUNT ON JANUARY 1, BUT NOT INCLUDED ABOVE - ITEMIZE IN SCHEDULE G

TOTAL CIP: \$

**DO NOT REMIT THIS FORM TO NC DEPARTMENT OF REVENUE**

County addresses and additional schedules are available at:  
<https://www.ncdor.gov/documents/north-carolina-county-assessors-list>

Send to appropriate county tax office.



**SCHEDULE A CONTINUED**

**PERSONAL PROPERTY - SEE INSTRUCTIONS**

YEAR ACQUIRED	GROUP (5) IMPROVEMENTS TO LEASED PROPERTY				YEAR ACQUIRED	GROUP (6) EXPENSED ITEMS				CAPITALIZATION THRESHOLD $\square \leftrightarrow$		
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST			
2022					2022							
2021					2021							
2020					2020							
2019					2019							
2018					2018							
2017					2017							
2016					2016							
2015					2015							
2014					2014							
2013					TOTAL							
2012					<b>OTHER SCHEDULE A PROPERTY</b>							
					YEAR ACQUIRED	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST			
2011					2022							
2010					2021							
2009					2020							
PRIOR					PRIOR							
TOTAL					TOTAL							

**GROUP (7) SUPPLIES LIST COST ON HAND AS OF JANUARY 1**

	COST		COST
1. OFFICE, MAINTENANCE, JANITORIAL, MEDICAL, DENTAL, BARBER AND BEAUTY SUPPLIES		5. RENTAL ITEMS NOT SOLD IN THE NORMAL COURSE OF BUSINESS AND NOT LISTED ELSEWHERE IN SCHEDULE A	
2. FUELS HELD FOR CONSUMPTION		6. ALL OTHER MISCELLANEOUS SUPPLIES NOT LISTED ABOVE	
3. REPLACEMENT PARTS AND SPARE PARTS		7. TOTAL	
4. RESTAURANT AND HOTEL ITEMS SUCH AS LINENS, CLEANING SUPPLIES AND COOKWARE NOT LISTED ELSEWHERE IN SCHEDULE A			

**SCHEDULE B**

**VEHICULAR EQUIPMENT & MOBILE HOMES OR MOBILE OFFICES**

If you answer yes to any of questions 1-7 below, you must attach the appropriate Schedule which corresponds with the equipment type listed below. If you answer yes to any question 1, 2, 3 or 4 attach Schedule B-1, attach Schedule B-2 for watercraft, attach Schedule B-3 for Mobile Homes or Mobile Offices, and attach Schedule B-4 for aircraft. Indicate number of short-term rental vehicles owned for question 8.

- 1. Does your business own any Unregistered Motor Vehicles?  YES  NO
- 2. Does your business own any Multi-year or permanently registered Trailers?  YES  NO **If yes attach schedule  $\rightarrow$  B-1**
- 3. Does your business own any special bodies on vehicles?  YES  NO
- 4. Does your business own any IRP (International Registration Plan) plated vehicles?  YES  NO

**NOTE:** Effective January 1, 2014, IRP plated vehicles are required to be listed with the local county tax office as part of the business personal property listing form process, unless they are already being reported as part of your Public Service Valuation with the N.C. Department of Revenue.

- 5. Does your business own any watercraft or engines for watercraft?  YES  NO **If yes attach schedule  $\rightarrow$  B-2**

- 6. Does your business own any Mobile Homes or Mobile Offices?  YES  NO **If yes attach schedule  $\rightarrow$  B-3**

- 7. Does your business own any Aircraft?  YES  NO **If yes attach schedule  $\rightarrow$  B-4**

- 8. Does your business own any vehicles held for short-term rental?  YES  NO **Number  $\square \leftrightarrow$**

**SCHEDULE C**

**LEASED PROPERTY OR OTHER PROPERTY IN YOUR POSSESSION THAT IS OWNED BY OTHERS**

N.C.G.S. 105-315 AND 105-316 requires every person having custody of taxable tangible personal property that has been entrusted to him by another for any business purpose to furnish a separate list containing name, address, and description of the property. If you answered yes to one of the following three questions or are otherwise required to supply this list, **you must return the list or separate Schedule C-1 by January 15.**

- 1. Does your business hold any Leased Property, owned by another party (are you a lessee)?  YES  NO
- 2. Do you have any property used by your business, or in your possession that is owned by others?  YES  NO
- 3. Do you operate a mobile home park, campground, marina, aircraft storage facility or similar business?  YES  NO

<b>SCHEDULE D</b>	<b>SEPARATELY SCHEDULED PROPERTY</b>
1. Does your business own any artwork, displays, statues, or other personal property that is separately scheduled for insurance purposes? <span style="float:right;"><input type="radio"/> YES <input type="radio"/> NO</span> Please describe the items and estimated value of items if applicable.	

<b>SCHEDULE E</b>	<b>FARM EQUIPMENT</b>
Does your business own any tractors and/or other farm equipment? <span style="float:right;"><input type="radio"/> YES <input type="radio"/> NO <input type="radio"/> COST ON SCHEDULE A</span> If so, list and attach separate schedule E-1. If listed by cost on Schedule A, indicate above but still include information on separate schedule. E-1.	

<b>SCHEDULE F</b>	<b>INTANGIBLE PERSONAL PROPERTY</b>
Session Law 2018-98 repealed the taxation of a leasehold interest in exempt real property, effective July 1, 2019. Schedule F is no longer applicable and will be reserved for future use.	

<b>SCHEDULE G</b>	<b>ACQUISITIONS AND DISPOSALS DETAIL</b>			
Acquisitions and disposals detail of machinery, equipment, furniture and fixtures and computer equipment, and improvements to leased property in the prior year. If there is not enough room below, attach separate Schedule G-1.				
ACQUISITIONS - ITEMIZE IN DETAIL	100% ORIGINAL COST	DISPOSALS - ITEMIZE IN DETAIL	YEAR ACQUIRED	100% ORIGINAL COST

<b>SCHEDULE H</b>	<b>REAL ESTATE IMPROVEMENTS</b>
During the past calendar year, did your business make improvements and/or other additions to real property, owned by your business? If yes, attach a separate schedule H-1 with information on such improvements. <span style="float:right;"><input type="radio"/> YES <input type="radio"/> NO</span>	

<b>SCHEDULE I</b>	<b>BILLBOARDS - OUTDOOR ADVERTISING STRUCTURES</b>
Does your business own any billboards - outdoor advertising structures? If yes, attach separate Schedule I-1 with requested information. <span style="float:right;"><input type="radio"/> YES <input type="radio"/> NO</span>	

<b>SCHEDULE J</b>	<b>LEASED EQUIPMENT</b>
Does your business lease equipment to others? If yes, attach separate Schedule J-1 with requested information. <span style="float:right;"><input type="radio"/> YES <input type="radio"/> NO</span>	

<b>AFFIRMATION</b>		
<b>LISTING MUST BE SIGNED BY A LEGALLY AUTHORIZED PERSON - Please check the capacity in which you are signing the affirmation.</b>		
<b>For Individual Taxpayer:</b> <input type="checkbox"/> Taxpayer <input type="checkbox"/> Guardian <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Other person having knowledge of and charged with the care of the person and property of the taxpayer.		
<b>For Corporations, Partnerships, Limited Liability Companies, Unincorporated Associations:</b>		
<input type="checkbox"/> Principal Officer of the Taxpayer Title _____ <input type="checkbox"/> Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation. Title _____		
<input type="checkbox"/> Authorized agent. If this capacity is selected, I certify that I have NCDOR Form AV-59 on file for this taxpayer: <input type="checkbox"/> Yes <input type="checkbox"/> No		
Under penalties prescribed by law, I affirm that to the best of my knowledge and belief this listing, including any accompanying statements, inventories, schedules, and any other information is true and complete. (If this is signed by an individual other than the taxpayer, he affirms that he is familiar with the extent and true value of all the taxpayer's property subject to taxation in this county and that his affirmation is based on all the information of which he has any knowledge.)		
Signature _____	Date _____	Authorized Agent Address _____
Telephone Number _____	Fax Number _____	Email Address _____
<b>Any individual who willfully makes and subscribes an abstract listing required by the Subchapter II of Chapter 105 of the North Carolina General Statutes 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 imprisonment of up to 60 days).</b>		

## INSTRUCTIONS—Listings due by January 31.

### Commonly Asked Questions

#### Who must file a listing, and what do I list?

Any individual(s) or business(es) owning or possessing personal property used or connected with a business or other income producing purpose on January 1. Temporary absence of personal property from the place at which it is normally taxable shall not affect this rule. For example, a lawn tractor used for personal use, to mow the lawn at your home is not listed. However, a lawn tractor used as part of a landscaping business in this county must be listed if the lawn tractor is normally in this county, even if it happens to be in another state or county on January 1.

NCGS §105-308 reads .."any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful." A class 2 misdemeanor is punishable by imprisonment of up to 60 days.

#### When and where to list?

**Listings are due on or before January 31.** They must be filed with the County Tax Department. **DO NOT FILE THIS FORM WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.** This form will not be accepted by the NC Department of Revenue.

A list of county tax office addresses can be found at the NC Department of Revenue's Website. <http://www.dor.state.nc.us/publications/property.html>.

**As required by state law, late listings will receive a penalty. An extension of time to list may be obtained by sending a written request showing "good cause" to the County Assessor by January 31.**

#### How do I list? —Three important rules:

- (1) Read these INSTRUCTIONS for each schedule or group. Contact your county tax office if you need additional clarification.
- (2) If a Schedule or Group does not apply to you, indicate so on the listing form, **DO NOT LEAVE A SECTION BLANK, DO NOT WRITE "SAME AS LAST YEAR"**. A listing form may be rejected for these reasons and could result in late listing penalties.
- (3) Listings must be filed based on the tax district where the property is physically located. If you have received multiple listing forms, each form must be completed separately.

### INFORMATION SECTION

Complete all sections at the top of the form, whether or not they are specifically addressed in these INSTRUCTIONS. Attach additional sheets if necessary.

- (1) Other N.C. Counties where personal property is located: If your business has property normally located in other counties, list those counties here.
- (2) Contact person for audit: In case the county tax office needs additional information, or to verify the information listed, list the person to be contacted here.
- (3) Physical address: Please note here the location of the property. The actual physical location may be different from the mailing address. Post Office Boxes are not acceptable.
- (4) Principal Business in this County: What does the listed business do? For example: Tobacco Farmer, Manufacture electrical appliances, Laundromat, Restaurant. The SIC or NAICS code may help describe this information, if you do not know the SIC or NAICS code, please write "unknown".
- (5) Complete other requested business information. Make any address changes.
- (6) If out of business: If the business we have sent this form to has closed, complete this section and attach any additional information regarding the sale of the property.

### Schedule A

The year acquired column: The rows which begin "2022" are the rows in which you report property acquired during the calendar year 2022. Other years follow the same format.

Schedule A is divided into seven (7) groups. Each is addressed below. Some counties may have the column "Prior Years Cost" pre-printed. This column should contain the cost information from last year's listing. If it does not, please complete this column, referring back to your last year's listing. List under "Current Year's Cost" the 100% cost of all depreciable personal property in your possession on January 1. Include all fully depreciated assets as well. Round amounts to the nearest dollar. Use the "Additions" and "Deletions" column to explain changes from "Prior Yr. Cost" to "Current Yr. Cost". The "Prior Year's Cost" plus "Additions" minus "Deletions" should equal "Current Year's Cost". If there are any additions and/or deletions, please note those under schedule G, Acquisitions and Disposals Detail. If the deletion is a transferred or paid out lease, please note this, and to whom the property was transferred.

**NOTE: If you purchased an existing business and its assets since January 1, 2022, do not complete this listing form without first contacting the county tax office for further instructions.**

**COST** - Note that the cost information you provide must include all costs associated with the acquisition as well as the costs associated with bringing that property into operation. These costs may include, but are not limited to invoice cost, trade-in allowances, freight, installation costs, sales tax, expensed costs, and construction period interest.

The cost figures reported should be historical cost, that is the original cost of an item when first purchased, even if it was first purchased by someone other than the current owner. For example, you, the current owner, may have purchased equipment in 2010 for \$100, but the individual you purchased the equipment from acquired the equipment in 2002 for \$1000. You, the current owner, should report the property as acquired in 2002 for \$1000.

Property should be reported at its actual historical installed cost IF at the retail level of trade. For example, a manufacturer of computers can make a certain model for \$1000 total cost. It is typically available to any retail customer for \$2000. If the manufacturer uses the model for business purposes, he should report the computer at its cost at the retail level of trade, which is \$2000, not the \$1000 it actually cost the manufacturer. Leasing companies must list property they lease at the retail trade level, even if their actual cost is at the manufacturer or wholesaler level of trade.

#### Group (1) MACHINERY & EQUIPMENT

This is the group used for reporting the cost of all machinery and equipment. This includes all store equipment, manufacturing equipment, production lines (hi-tech or low-tech), as well as warehouse and packaging equipment. List the total cost by year of acquisition, including fully depreciated assets that are still connected with the business.

For example, a manufacturer of textiles purchased a knitting machine in October 2022 for \$10,000. The sales tax was \$200, shipping charges were \$200, and installation costs

were \$200. The total cost that the manufacturer should report is \$10,600, if there were no other costs incurred. The \$10,600 should be added in group (1) to the 2022 current year's cost column.

#### Group (2) Construction in Progress (CIP)

CIP is business personal property which is under construction on January 1. The accountant will typically not capitalize the assets under construction until all of the costs associated with the asset are known. In the interim period, the accountant will typically maintain the costs of the asset in a CIP account. The total of this account represents investment in personal property, and is to be listed with the other capital assets of the business during the listing period. List in detail. If you have no CIP, write "none".

#### Group (3) Office Furniture & Fixtures

This group is for reporting the costs of all furniture & fixtures and small office machines used in the business operation. This includes, but is not limited to, file cabinets, desks, chairs, adding machines, curtains, blinds, ceiling fans, window air conditioners, telephones, intercom systems, and burglar alarm systems.

#### Group (4) Computer Equipment

This group is for reporting the costs of non-production computers & peripherals. This includes, but is not limited to, personal computers, midrange, or mainframes, as well as the monitors, printers, scanners, magnetic storage devices, cables, & other peripherals associated with those computers. This category also includes software that is capitalized and purchased from an unrelated business entry. Note: The development cost of software or any modification cost to software, whether done internally by the taxpayer or externally by a third party to meet the customer's specified needs is excluded and should not be reported. This does not include high tech equipment such as proprietary computerized point of sale equipment or high tech medical equipment, or computer controlled equipment, or the high-tech computer components that control the equipment. This type of equipment would be included in Group (1) or "other".

#### Group (5) Improvements to Leased Property

This group includes improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county for this tax year. Contact the appropriate county to determine if you question whether these improvements will be appraised as real property for this tax year. If you have made no improvements to leased property write "none". Do not include in this group any Store Equipment - Group (1) or Office Furniture and Fixtures-Group (3).

#### Group (6) Expensed Items

This group is for reporting any assets which would typically be capitalized, but due to the business' capitalization threshold, they have been expensed. (If you are able to provide the county tax office with a detailed list of costs and a description of the assets in the Expensed Items category, please do so.) Section 179 expensed items should be included in the appropriate group (1) through (4). Fill in the blank which asks for your business' Capitalization Threshold." If you have no expensed items write "none".

#### Group (7) Supplies

Almost all businesses have supplies. These include normal business operating supplies. List the cost on hand as of January 1. Remember, the temporary absence of property on January 1 does not mean it should not be listed if that property is normally present. Supplies that are immediately consumed in the manufacturing process or that become a part of the property being sold, such as packaging materials, or raw materials, for a manufacturer, do not have to be listed. Even though inventory is exempt, supplies are not. Even if a business carries supplies in an inventory account, they remain taxable.

#### Other Schedule A Property

This category should only be used if instructed by authorized county personnel.

### SCHEDULE B VEHICULAR EQUIPMENT - ATTACH ADDITIONAL SCHEDULES IF NECESSARY.

Motor Vehicles registered with the North Carolina Division of Motor Vehicles as of January 1st, do not have to be listed, with the exception of the Multi-Year or Permanently Registered Trailers, Special Bodies on Vehicles, and International Registration Plan (IRP) Plated Vehicles. Please answer the questions on the form to determine if you should complete and attach separate schedules B-1 for certain other vehicles, B-2 for Watercraft or Watercraft engines, B-3 for Mobile Homes or Mobile Offices, or B-4 for Aircraft.

### SCHEDULE C PROPERTY IN YOUR POSSESSION, BUT OWNED BY OTHERS

If on January 1, you have in your possession any business machines, machinery, furniture, vending equipment, game machines, postage meters, or any other equipment which is loaned, leased, or otherwise held and not owned by you, a complete description and ownership of the property should be reported in this section. This information is for office use only. Assessments will be made to the owner/lessor. If you have already filed the January 15th report required by §105-315, so indicate. If you have none, write "none" in this section. If property is held by a lessee under a "capital lease" where there is a conditional sales contract, or if title to the property will transfer at the end of the lease due to a nominal "purchase upon termination" fee, then the lessee is responsible for listing under the appropriate group.

SCHEDULE D, E, G, AND H, please answer the questions provided on the form to determine if you need to complete and attach separate schedules E-1, G-1 or H-1 to the main business personal property listing form.

### AFFIRMATION

If the form is not signed by an authorized person, it will be rejected and could be subject to penalties. This section describes who may sign the listing form. Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service. Any other indication of the date mailed (such as your own postage meter) is not considered and the listing shall be deemed to be filed when received in the office of the tax assessor.

Any person who willfully attempts, or who willfully aids or abets any person to attempt, in any manner to evade or defeat the taxes imposed under this Subchapter (of the Revenue Laws), whether by removal or concealment of property or otherwise, shall be guilty of a Class 2 Misdemeanor. (Punishable by Imprisonment of up to 60 days.)

Name

Account

County Union

Year 2023

SCHEDULE A-1		ADDITIONAL SCHEDULES FOR MACHINERY & EQUIPMENT							
YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT				YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022					2022				
2021					2021				
2020					2020				
2019					2019				
2018					2018				
2017					2017				
2016					2016				
2015					2015				
2014					2014				
2013					2013				
2012					2012				
2011					2011				
2010					2010				
2009					2009				
2008					2008				
2007					2007				
PRIOR					PRIOR				
TOTAL					TOTAL				

YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT				YEAR ACQUIRED	GROUP (1) MACHINERY & EQUIPMENT			
	PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST		PRIOR YR. COST	ADDITIONS	DELETIONS	CURR. YR. COST
2022					2022				
2021					2021				
2020					2020				
2019					2019				
2018					2018				
2017					2017				
2016					2016				
2015					2015				
2014					2014				
2013					2013				
2012					2012				
2011					2011				
2010					2010				
2009					2009				
2008					2008				
2007					2007				
PRIOR					PRIOR				
TOTAL					TOTAL				

5444BPL-3 11/17/22 K

**SCHEDULE B-1 UNREGISTERED MOTOR VEHICLES, TRAILERS, AND SPECIAL BODY INFORMATION**

YEAR	MAKE	MODEL	BODY/SIZE	TITLE #	VEHICLE ID. NUMBER (VIN)	COST	YEAR ACQUIRED

544PBL4 11/17/22 K









# Helpful Tools

## for Your Property Revaluation

### Visit Our Website

Visit our Revaluation webpage to learn more about the process, read frequently asked questions, access online property comparison tools and much more:

[unioncountync.gov/2021reval](http://unioncountync.gov/2021reval)



### Your Property Information

View your property information, its recorded characteristics and comparable sales within Union County.

[ucgov.info/myproperty](http://ucgov.info/myproperty)

### Appeals

If you feel that this new assessment substantially exceeds the actual market value of your property as of January 1, 2021, or the assessed value is inconsistent with the market value of similar properties in your area, you may appeal your assessment by completing an appeal form. Appeals must be received by the Tax Administrator's Office no later than 30 days from the date of this notice.

[unioncountync.gov/2021reval](http://unioncountync.gov/2021reval)

[taxhelp@unioncountync.gov](mailto:taxhelp@unioncountync.gov) | 704.283.3746

12986972-4927-1-1\*

UNION COUNTY TAX OFFICE  
PO BOX 38  
MONROE NC 28111-0038



**DELINQUENT TAX BILL**

**DUE DATE:** Property taxes were due and payable September 1, 2022 and delinquent if not paid in full by January 5th, 2023. Postmark affixed by US Postal Service will be accepted.

**FAILURE TO PAY:** Taxes were delinquent after January 5th and subject to garnishment of wages and/or bank accounts, levy on personal property, and foreclosure proceedings.

**INTEREST:** 2% Interest assessed after January 5th, 2023 plus additional interest of 3/4 of 1% on the first of each month thereafter until paid.

**RETURNED CHECK PENALTIES/FEEES:** A penalty of \$25 or 10% of the amount of check, whichever is greater, up to \$1,000, for returned checks because of insufficient funds or nonexistent accounts as provided by NCGS 105-357(b)(2).

12986972-4927-1 1 1 \*\*\*\*\*AUTO\*\*5-DIGIT 28112



STAFFORD TRUCKING INC  
STAFFORD WILSON LEE JR  
PO BOX 2  
MONROE NC 28111-0002

# FINAL NOTICE

STAFFORD TRUCKING INC STAFFORD WILSON LEE JR

PROPERTY KEY	BILL DATE	TAX YEAR	DUE DATE	DELINQUENT AFTER
620717	09/01/2022	2022	09/01/2022	01/05/2023
<b>REAL ESTATE DESCRIPTION:</b> PERSONAL PROPERTY		<b>PROPERTY VALUE:</b> 6,000		
<b>DEED REFERENCE:</b>		<b>EXCLUSION VALUE:</b> 0		
<b>ACREAGE:</b> 0		<b>EXEMPT VALUE:</b> 0		
		<b>TOTAL TAXABLE VALUE:</b> 6,000		

5444PDTN 1/25/23 PMS 199, K 3.5"

TAXING DISTRICT	RATE PER \$100 VALUE	AMOUNT DUE
UNION COUNTY	0.481900	28.93
DEBT BUDGETARY FUND	0.106100	6.36
BAKERS FIRE TAX	0.034300	2.05
VILLAGE OF WESLEY CHAPEL	0.012900	0.77
LATE LIST INTEREST		3.81
		1.15
<b>TOTAL TAX AND FEES DUE</b>		<b>43.07</b>

**IF ANY OF THE COLLECTION ACTIONS MENTIONED ABOVE ARE TAKEN TO COLLECT THIS DEBT, ADDITIONAL FEES OF UP TO \$60.00 WILL BE ADDED TO THE BILL IN ACCORDANCE WITH NCGS 7A-311(a)(1)**

**TO AVOID ADVERTISEMENT, PAY BY FEBRUARY 28, 2023**

QUESTIONS CONCERNING PAYMENT, CALL COLLECTIONS AT (704) 283-3848 • ALL OTHER QUESTIONS CALL ASSESSOR AT (704) 283-3746

▲ PLEASE KEEP THIS COPY FOR YOUR RECORDS ▲

▼ PLEASE RETURN THIS PORTION WITH PAYMENT ▼



PROPERTY KEY	BILL DATE	YEAR	CORRECT AMOUNT AS OF	TOTAL AMOUNT DUE
620717	09/01/2022	2022	02/06/2023	43.07



TO CHANGE YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

STAFFORD TRUCKING INC  
STAFFORD WILSON LEE JR  
PO BOX 2  
MONROE NC 28111-0002

Your payments should be mailed to the address below. Payments may be made in person at the Collector's Office in Government Center, 500 N. Main St., Ste. 119, Monroe NC 28112. Payment may also be made by telephone (1-855-497-0718) or internet at (www.unioncountync.gov) using Mastercard, VISA, Discover. A fee will be added if you choose to complete the payment transaction with a credit/debit card and e-check.

POSTMARK AFFIXED BY U.S. POSTAL SERVICE WILL BE ACCEPTED

MAIL/ MAKE CHECK PAYABLE TO:



UNION COUNTY TAX OFFICE  
PO BOX 580365  
CHARLOTTE NC 28258-0365

2022PP000000000000000062071715060000043079

**2023 INSTRUCTIONS FOR FILING UNION COUNTY INDIVIDUAL PROPERTY TAX LISTINGS**

**Please complete this form and return it to the TAX OFFICE by January 31, 2023 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 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 1<sup>ST</sup>.**

- 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, 2022.
- D. Review the preprinted property listed and assessed last year and make necessary changes reflective as of JANUARY 1, 2023. Add any missing information and additional items owned as of January 1<sup>st</sup>. 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](http://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.







**Tax Administration**  
**Assessment Division**  
 500 N. Main St. Suite 236  
 Monroe, NC 28112  
 704.283.3746  
[unioncountync.gov](http://unioncountync.gov)

RE: Discovery of Unlisted Property

JOHNSON, EDWARD ADGER JR  
 7831 ALLEN BLACK RD  
 MINT HILL, NC 28227

Listing#: 235502  
 Total: 2,648  
 Date: 3/16/2022

Dear Taxpayer:

While reviewing our tax records for 2022, we were unable to find a listing for the personal property shown below. We are discovering the property in accordance with the North Carolina General Statute 105-312. You have 30 days to give written exception, with documentation, to this assesment. Otherwise, it will become final and you will be billed accordingly. Phone inquiries may be made to 704-283-3746.

Please check the appropriate box below, and return this letter to the Tax Administrator's Office.

1. The below item(s) has been listed in another name or business: report the name or business and address the listing was made under: \_\_\_\_\_

2. The item(s) is listed in another county. State the name of the county: \_\_\_\_\_.

3. The Item(s) was sold or disposed of before January 1, 2022. The buyer's name and address: \_\_\_\_\_

4. The item(s) was not listed. (Please check the name, address, and item information for accuracy. If not correct, you may make changes.) This form will be used as your listing for the item(s) shown below when you sign & date below.

5. Never owned below item(s)

6. Item(s) was acquired after January 1, 2022.

Signature: \_\_\_\_\_ Today's Date: \_\_\_\_\_

1975 WINNER	449
1991 CREST PONTOON	2,199
Total	2,648







Parcel ID:  
AccessCode:

2076863-1-2-3

### Property Data Verification Questionnaire

*(This form should be returned only if you are unable to complete online)*

Our office is currently working on the County Wide reappraisal project that will be implemented January 1, 2015. While we are attempting to verify all property characteristics by visiting and reviewing each property using field data collectors, we ask that you review the property characteristics stated below for accuracy.

To review your property information electronically, go to [www.gastongov.com/departments/tax-office](http://www.gastongov.com/departments/tax-office)

- Select Electronic Data Verification Questionnaire.
- Select whether your property is residential or commercial
- Enter your parcel number along with your access code.  
(as shown above)
- Complete the questionnaire by indicating whether your information is correct or not.  
(if not, please state the corrected information for each question)

If you do not have access for completing the form electronically, please complete the questionnaire below and mail to our office. **Any changes to our data may require a site visit and physical/visual inspection before processing.** It is very important to our office that your property characteristics are accurate, so please assist our office by completing this questionnaire completely and accurately. Hopefully, you as a taxpaying citizen will appreciate the effort your County Tax Office is undertaking to make sure your valuation is fair, equitable and accurate. We thank you and appreciate your cooperation in assisting us with this reappraisal project.

1. Square footage for improvements is calculated using the exterior measurements. What is the correct heated square footage of your home? \_\_\_\_\_
2. Does your property have basement area? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, please indicate footage finished or unfinished. Finished \_\_\_\_\_ Unfinished \_\_\_\_\_  
Was this area included in your total heated area stated in question #1? Yes \_\_\_\_\_ No \_\_\_\_\_
3. Does your home have attic area with a permanent stairway for access? Yes \_\_\_\_\_ No \_\_\_\_\_.  
If the answer is yes, is attic area finished? Yes \_\_\_\_\_ No \_\_\_\_\_  
Was this area included in your total heated area stated in question #1? Yes \_\_\_\_\_ No \_\_\_\_\_
4. Your total number of bathrooms is: Full \_\_\_\_\_ Half \_\_\_\_\_
5. Your total number of bedrooms is: \_\_\_\_\_
6. Please describe the exterior materials used for your home. Vinyl/Composite
7. Your home was constructed in what year: \_\_\_\_\_
8. Has your property been completely remodeled/renovated? Yes \_\_\_\_\_ No \_\_\_\_\_.  
If answer is yes, what year did renovation take place? \_\_\_\_\_.
9. Please circle how you would best describe the overall condition of your home:  
Poor                  Below Average                  Average                  Above Average                  Excellent
10. Please describe in detail any interior / exterior damage or issues that would affect the market value of your home:

**Please complete this questionnaire by visiting our website at [www.gastongov.com/departments/tax-office](http://www.gastongov.com/departments/tax-office) or mail this completed form to: Gaston County Tax Office, PO Box 1578, Gastonia, NC 28053**

8616-1NP 8/29/13



TAX ADMINISTRATION  
500 N. MAIN STREET  
SUITE # 236  
MONROE, NC 28112  
(704) 283-3746  
WWW.UNIONCOUNTYNC.GOV

## Union County Tax Administration Change of Assessment Notification



9915081-41847-1 1 1 \*\*\*\*\*AUTO\*\*5-DIGIT 28112



MERRY, ROBIN E  
600 CRAIG ST  
MONROE NC 28112-4534

**Date: 03/03/2021**

**Legal Description: 600 CRAIG ST #27  
WELSH HEIGHTS**

**Parcel ID: 09273199**

**Acres: 0.2890**

**Owner Name: MERRY, ROBIN E**

**Market Value: 109,700**

**Address: 600 CRAIG ST**

**Deferred Value: 0**

**MONROE NC, 28110**

**Taxable Value: 109,700**

Union County has conducted a complete reappraisal of property for 2021. A reappraisal is a systematic, in-depth process of revaluing all property at its market value as of January 1, 2021.

Market value is the most probable price for which a property would sell for in an open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably and assuming the price is not affected by undue stimulus.

Each reappraisal is conducted independently from prior reappraisals and stands on its own merit at that point in time.

If you feel that this new assessment substantially exceeds the actual market value of your property as of January 1, 2021, or the assessed value is inconsistent with the market value of similar properties in your area, you may appeal your assessment by completing an appeal form.

Appeal forms may be obtained:

1. On-line at [unioncountync.gov/2021reval](http://unioncountync.gov/2021reval) and can be completed on-line or mailed back to the Tax Administrator's Office.
2. You can call 704-283-3746 and request that a form be mailed to you.
3. You may come in to the Tax Administrator's Office and pick up an appeal form.

Appeals should be received by the Tax Administrator's Office no later than 30 days from the date of this notice.

Our website also has helpful information such as your property record card showing your property's characteristics, Comper a sales analysis tool that can be used to compare your property's value with other similar properties in your appraisal neighborhood, a Frequently Asked Questions section, and a short video explaining how property is appraised in Union County.