

Frequently Asked Questions (FAQ)

Tax Collections

Real Estate, Personal Property, and Delinquent Taxes

Q: When are Real Estate and Personal Property Taxes due?

A: September 1st.

Q: When should Taxes be paid to avoid penalty?

A: On or before January 5th.

Q: What is the penalty from January 6th to January 31st?

A: 2% interest on the balance and $\frac{3}{4}$ % interest each month thereafter.

On motor vehicles the interest for the first month is 5% and $\frac{3}{4}$ % each month thereafter.

Q: What if I don't receive a tax bill?

A: A bill is generated and mailed for payment each year.

Reasons for not receiving a tax bill:

1. Incorrect address (Make sure you keep your address current).
2. Tax bill was lost in the mail.
3. If property was bought after January 1st the bill goes to the owner as of the first of the year.

Q: When taxes are delinquent can you make payment arrangements?

A: Yes, but arrangements have to be kept to avoid other action.

Q: When will property be advertised in the paper and if I have payment arrangements will the property still be advertised?

A: Property is advertised in April of each year and will be advertised even if you have payment arrangements. Taxes must be paid in full to avoid advertisement.

Q: What action is taken if I don't pay my taxes or make arrangements?

A:

1. Garnishment of wages
2. Bank attachment
3. Seizure of vehicle
4. Foreclosure of property

Q: What if I sold the property and I get a tax bill?

A: Tax bills are normally mailed in August to the owner of record as of January 1 and the bill should be forwarded to the new owner.

Q: What if I get a tax bill and my mortgage company is supposed to pay them?

A: You need to forward your bill to your mortgage company.

Q: Why do I pay county taxes when I live in the city?

A: You live in the county of Alexander so you pay county taxes and if you are within the city limits you also pay city taxes.

Q: How do I obtain tax receipts for my income taxes?

A:

1. You may come by the tax office and obtain duplicate receipts at a cost of .25
2. Send self-addressed stamped envelope with request for duplicate receipts of taxes you paid.
3. This information can not be given over the phone.

Motor Vehicles

Q: What if I receive a bill on a vehicle I no longer own?

A: if the tag was turned in, and the vehicle is out of your name the bill can be prorated for number of months you owned the vehicle. If the tag was transferred to another vehicle you would owe this bill and will receive a bill on the new vehicle after the tag is renewed.

Q: What information do you need to prorate taxes on a motor vehicle after it was sold?

A: You would need to send us a receipt from the tag office showing when the tag was turned in. A copy of a bona fide bill of sale or other document clearly indicating that the vehicle has been sold or otherwise been disposed of or if you have moved out of North Carolina a copy of the state's current registration on the car.

Q: What is a TAX Block on vehicles?

A; When taxes are not paid on the 1st day of the 4th month after renewal of your tag, a block is placed and you will not receive a registration for renewal and the taxes will have to be paid prior to renewal.

Q: If the vehicle does not run, do I still have to pay taxes?

A: Yes, if you do not tag the vehicle it must be listed with the Tax Assessors Office.

Q: Can I wait to pay my car taxes when I pay my real estate taxes.

A: No, unless it is due within that month, otherwise bill must be paid in designated month shown on bill to avoid a block.

Q: Why do I have to pay fire tax and school tax on my vehicle?

A: Fire tax has always been charged on vehicles, as of 1993 vehicles were billed separately from real estate bills thus making this charge more noticeable

County Assessor

Motor Vehicles

Q: When should I expect my tax bill for my vehicle?

A: 4 months after you have renewed or bought a new tag.

Q: Can I appeal the value of my Vehicle?

A: Yes. You have 30 days from the bill date to appeal the value. You can call us at 828-632-4346. You may also do a written appeal addressed to:

Alexander County Tax Office
PO Box 38
Taylorsville NC 28681

Q: I no longer owe this vehicle, do I still owe this tax bill?

A: yes. You are billed on the vehicle you had when you renewed you tag. If you have turned your tag to DMV, contact the Alexander County Tax Office at 828 632-4346 for proration of taxes. You will need to bring a receipt from the tag office showing when the tag was turned in.

Personal Property

Q: What is personal property?

A: Personal property consists of: boats and motors, jet skis, mobile homes, aircraft(includes hot air balloons and gliders), and all unlicensed (untagged) automobiles, trucks, trailers, campers and motorcycles, and farm equipment.

Q: When do I need to list personal property?

A: We begin listing personal property January 2nd. The last day to list is January 31st. If listings are postmarked January 31st, they are acceptable. Listings received after the listing period, will receive a 10% late listing penalty.

Q: If I still own the same personal property as I listed last year, do I still need to list?

A: Yes, personal property has to be listed each year.

Q: When do I let you know that I have sold my personal property?

A: This can be reported during the listing period.

Q: When will I receive the bill for my personal property?

A: Bills are usually mailed in August of each year.

Q: How and when can I appeal the value of my personal property?

A: All appeals must be in writing to the Alexander County Tax Office, PO Box 38, Taylorsville NC 28681 within 30 days of the bill date.

Business Personal Property

A: I have started a new business in Alexander County, when and where do I need to list?

A: All listing must be done between January 2nd and postmarked by the post office no later than January 31st. You can come by our office located at the Courthouse Annex Building at 75 1st St. SW, Taylorsville, North Carolina or call 828-632-4346 for more details.

Q: Can I get an extension on listing by business personal property?

A: Yes. You will need to write a letter between January 1st and January 31st of the tax year requesting an extension on filing your listing. Extensions will be granted until April 15th of the tax year.

Real Property Appraisals

Q: What does the real estate assessed value represent?

A: All property, real and personal, shall as far as practicable be appraised or valued at its true value in money as of the effective date of the last countywide reappraisal...the words "true value" shall be interpreted as meaning market value, that is the price estimated in terms

of money at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used(NC.G.S. 105-283).

Q: When was you last revaluation and when can we expect another?

A: Our last revaluation was effective January 1, 2007. The County is on a six year revaluation cycle. The next one will be effective for January 1, 2013.

Q: When do I need to let your office know about my new construction?

A: You must list any changes in your real estate during the month of January. You will need to list all new buildings, improvements and additions along with your cost and the percent complete as of January 1st. Also you will need to let us know if you have demolished or removed any improvements.

Q: I do not agree with the value you have on my house and land, how do I appeal this value?

A: You can appeal the value of you house and land by writing your concerns to the Alexander County Assessor, PO Box 38, Taylorsville NC 28681. After we have your request for appeal, and appraiser from our office will review you request. At that time he or she will either make a change in your value (increase or decrease) or make no change at all. If you disagree with their decision you may request an Application for Hearing with the Alexander County Board of Equalization and Review. The first meeting of the Board of Equalization and Review must be held no earlier than the first Monday in April and no later than the first Monday in May. Actual times and dates will be advertised in the local newspaper. If you are dissatisfied with the Board's ruling you may appeal to the State Property Tax Commission in Raleigh, NC. The final appeal is to the court.

Q: What is the use value assessment program and what are the requirements?

A: The land use program is a state mandated program designed to give tax relief to specific landowners and their property that is being soundly managed in the production of an agricultural, horticultural or forest commodity. There are four types of requirements that must be met in order to qualify for the program:

1. **Ownership:** You must have owned the property on four years previous to January 1st subsequent to making application in order to qualify.
2. **Land:** There must be at least one tract that meets the qualifying tract requirements of five acres for horticultural applications, ten for agricultural applications and twenty acres for forest applications.
3. **Income:** Property must produce an average of \$1,000 of gross income for the subsequent three years.
4. **Sound Management:** the property must be producing its maximum income potential.

Elderly/Disabled Exemption

Q: What qualifications do I have to meet in order to receive the elderly/disabled exemption?

A: You must be at least 65 years of age on January 1st or totally and permanently disable; have an income* for the preceding calendar year of not more than twenty five thousand (\$27,100); finally you must reside on the property.

*Income is defined as the adjusted gross income, as defined in section 62 of the Internal Revenue Code, plus all other moneys received from every source other than gifts or inheritances received from a spouse, lineal ancestor, or lineal descendant. For Married applicants residing with their spouses, the income of both spouses must be included, whether or not the property is in both names.

Q: If I receive the elderly/disabled exemption, does that mean I am exempt from paying any taxes?

A: No.

Q: What are the benefits from receiving this exemption?

A: We will exempt the greater of \$25,000 in assessed value or Fifty percent of the appraised value.

Q: Do I have to reapply each year for the elderly/disabled exemption?

A: No, but you need to notify the Alexander County Tax Office if your income is over \$27,100 or you no longer reside on the property as a permanent resident. *The Alexander County Tax Office sends a listing form to all residents receiving the exemption for the purpose of reporting income.*