

INSTRUCTIONS FOR REAL PROPERTY LISTING

Who must file a Real Property Listing and what must be listed?

Any individuals(s) or business(es) owning or possessing real property must list buildings and other improvements having a value in excess of \$100.00 that have been acquired, begun, erected, damaged or destroyed since January 1, 2009.

IMPORTANT: You do not have to complete or return a Real Property Listing Form if no changes were made to your property in 2009.

Examples of what to list

New dwelling (house, condominium, townhouse, apartment building, mobile home)

New commercial/industrial building

New outbuilding (farm building, shed, barn, etc.)

New swimming pool

Additions (bathrooms, decks, screened porch, enclosed porch, patio, garage, carport, or any additions that result in an increase of the total living area of the home.

Finishing a previously unfinished basement

Finishing a garage to living area

Damaged or destroyed improvements

Examples of what not to list

Painting

Landscaping

Replacement of existing features such as heating/cooling equipment, kitchen appliances, bathroom fixtures, floor covering, roof, gutters, windows, etc.

Items to be listed shall be described and listed by the January 1, 2010 owner regardless of who made the changes in the prior year. N.C.G.S. 105-309(c) (4).

When and where to list?

Listings are due on or before February 1, 2010. They must be filed with the Henderson County Assessor's Office at:

Henderson County Assessor, 200 North Grove Street, Suite 102, Hendersonville, NC 28792.

Failure to list in a timely manner will result in a 10% late listing penalty.

PLEASE NOTE: Having Obtained a Building Permit does not exclude the property owner from filing this listing form with the Assessor's Office (N.C.G.S. 105-303(b) (2)). Failure to do so when improvements have been made will result in Discovery and applicable penalties will be applied (N.C.G.S. 105-312).