

ROWAN COUNTY

DEBT SET OFF HEARING FORM

Mail Completed Form to:

Rowan County Tax Collector
Attn: Hearing Officer
402 N. Main St. Suite 101
Salisbury, NC 28144

Instructions to Appellant:

- (1) All information on this form must be completed.
- (2) Appellants requesting a hearing should read the reverse side of this notice to insure they understand the hearing process and have grounds for a hearing.
- (3) The request for hearing will not be processed without form being completed.

Social Security # _____ Daytime Contact # _____

Taxpayer Name: _____

Taxpayer Address: _____

City: _____ State: _____ Zip: _____

Please indicate the reason for the request for hearing: (You must see the reverse side of this form to assist you in your reason for a hearing.)

Please check the reason that applies:

_____ Sold the real estate Sold Date: _____ New owner name: _____

_____ Tag was turned into the NCDMV and I have attached a copy of the receipt of the plate surrender.

_____ Vehicle was repossessed and I have attached a copy of the repossession forms from the lending company.

_____ Other: _____

Information & Instruction Sheet

1. **Purpose of the Notification:** This is a notification of a debt owed to Rowan County Tax Collector prior to submitting to the North Carolina Department of Revenue.
2. **Why is Rowan County doing this?** New state law effective January 1, 2002 gives local governments the authority to submit debts to the NC Department of Revenue to seize income tax refunds due to the taxpayer.
3. **What will happen if the debt is not satisfied?** The debt will be submitted to the NC Department of Revenue to seize income tax refunds due to you. The submission will remain with the Department of Revenue until the debt is satisfied or it is proven that this debt is not a valid debt owed by you.
4. **How do I request a hearing?** Read this entire form and complete the application on the reverse side of this notice.
5. **What should I base my hearing request on?** It is important that you review the following guidelines. These will determine if you have grounds for a hearing. Many taxpayers do not understand that state law is specific on what can be adjusted when you no longer have possession of property.

MOTOR VEHICLE

- a) If you have sold the vehicle or no longer have possession of the vehicle you are required by law to turn the tag into the NCDMV.
- b) Upon obtaining a receipt of tag surrender, you must provide a copy to Rowan County Tax Collector **within one year** for any pro-ration of the tax bill that may be due.

REAL ESTATE

- a) If you have sold the property, NC General Statutes indicate that collection enforcement measures can be used against the January 1st owner of record. A contract for purchase is a contract between the buyer and seller and has no bearing on the Tax Department. We advise you to contact the new owner of the property to get that party to pay this within the 30 days.
 - b) You should also complete the hearing request form and return it to our office within the 30 days.
6. **This was an oversight and I wish to pay.** Payment should be forwarded to the Hearing Officer at 402 N. Main St. Suite 101, Salisbury, NC 28144. Payment can also be made at the Tax Collector office.
 7. **Can a payment plan be set up for this debt?** The Tax Department no longer set up payment agreements. If you are having trouble paying your tax, please call the office at 704-216-8544.
 8. **Can other enforcement measures be used against me if I have received this notice?**
Yes, other enforcement measures can and will be used even if you have received this notice.