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

Any individuals(s) or business(s) owning or possessing real property must list buildings and other improvements having a value in excess of $100.00 that have been acquired (as a result of a recent purchase of land), begun, erected, damaged or destroyed since January 1, 2014.

**IMPORTANT:** You do not have to complete or return a Real Property Listing Form if no changes were made to your property in 2014.

**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, 2015 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 2, 2015. 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).