



**REQUEST FOR WAIVER OF LATE LIST PENALTIES**

As provided by North Carolina General Statute 105-307, property must be listed with the assessor within the time allowed by law and failure to list will result in a late filing penalty. Personal Property Listings received after the January 31 filing deadline without approved extension, as well as discovered property, are considered late and receive a late filing penalty as provided by North Carolina General Statute 105-312(h).

Any listing received after prescribed deadlines may request a waiver and should show good cause for late filing. Determination of good cause is made on a case-by-case basis, considering all pertinent facts and circumstances. A late filed listing and request for late list penalty waiver may be presented to the Harnett County Board of Equalization and Review for consideration.

Abstract # / Account #: \_\_\_\_\_ Appellant Owner/Business Name: \_\_\_\_\_

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

Physical Location of Property: \_\_\_\_\_

Email: \_\_\_\_\_ Phone #: \_\_\_\_\_

Please explain your opinion of good cause:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach any further information or documentation concerning your request with this form for consideration by the Harnett County Board of Equalization and Review.

**Affirmation:** Under the penalties prescribed by law, I hereby affirm to the best of my knowledge and belief that all information submitted on this form and accompanying statements is true and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Tax Office use only:

Date received: \_\_\_\_\_

Reviewed by: \_\_\_\_\_

Decision letter mail date: \_\_\_\_\_

**Harnett County Tax Department**

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