



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

NCDOR TR Form Frequently Asked Questions

Q 1. What is a TR-1 and TR-2 report?

The TR-1 and TR-2 reports are county and municipal certification reports that provide information related to the property values and levies, and other taxes for counties and municipalities.

Q 2. What is the purpose of the TR-1 and TR-2 report?

The TR-1 and TR-2 reports are the means of collecting property valuation and levy information, and other local tax information for the purpose of distributing sales tax back to the counties and municipalities, and to provide data required by the General Assembly and other organizations for policy making and research. Property values are also a factor in determining funding for public schools, and other entities.

Q 3. Where do I get the information to complete the TR-1 and TR-2 reports?

County government departments, including the tax, finance and the register of deeds departments, provide the data for these reports. Counties generally complete the TR-2 forms for the municipalities or provide the municipalities with data, including values and levies from the tax scroll, and NC Vehicle Tax System (NCVTS) reports.

Q 4. Which values do I use when completing the forms?

The values used for completing the form are the values as of January 1 of the pertinent TR Form reporting year, with the exception of the registered vehicle values which come from NCVTS, and are determined when the vehicles are registered throughout the year.

Q 5. What does levy mean?

Levy is the amount of taxes that have been billed (principal tax, collection fees, penalties and interest) less releases and refunds.

Q 6. What should I do if the county scroll doesn't break down the various types of property?

If the county scroll doesn't break down the property values (i.e. residential, commercial & industrial, business, non-business) please use your best estimates. Your best estimate is always more accurate than a blank field.

Q 7. Where can we get a copy of the Public Service Company values?

The NCDOR, Local Government Division sent the public service company values directly to the county assessors and town clerks in August. If those copies cannot be located, you can contact our office at 919-814-1129 to obtain a copy of the certification.

Q 8. I work for a municipality. Who completes the TR-2 form, my office or the county tax department?

The county assessor offices generally maintain the information needed for the TR-2 form. Some complete the TR-2 forms for the municipalities, and others provide the municipalities with information needed to complete the forms themselves.

Q 9. Who can I contact if I have questions about completing the form?

Your office can contact the Information Unit at 919-814-1129 if you have questions regarding the form. You can also review the instructions page on our website at: <https://www.ncdor.gov/local-government/information-unit>

Q 10. What happens if the TR-1 or TR-2 form is not submitted to NCDOR?

A county or municipality that fails to provide NCDOR with information concerning ad valorem taxes levied will be excluded from their monthly distribution of sales tax.

Q 11. What if I cannot complete the form by the February 1st due date?

Please contact the Information Unit at 919-814-1129 or localgovt_informationunit@ncdor.gov if you cannot complete the form by the due date.

Q 12. What can I do if the municipal or special districts did not populate on the report?

Please contact the Information Unit at 919-814-1129 or localgovt_informationunit@ncdor.gov for assistance.

Q 13. What if a municipality does not levy any taxes?

The TR-2 should still be submitted for municipalities that do not levy taxes, because the report is used to track property values, and other statistics.

For any other questions that are not addressed above, please refer to the form instructions, or contact the Information Unit.