

**WHAT IS GAP BILLING OF PROPERTY TAXES FOR UNREGISTERED VEHICLES?**

Gap billing of property taxes occurs when there are one or more months (a gap) in billed property taxes between the expiration of a vehicle's registration and the renewal of that registration or the issuance of a new registration. The vehicle is an unregistered vehicle during the gap in registration.

**WHY DID I RECEIVE A GAP PROPERTY TAX NOTICE?**

There was a gap in the registration of your vehicle resulting in a gap in the taxes billed. The registration for your vehicle previously expired. The vehicle registration was recently renewed or a new registration was issued. During the gap in registration, the vehicle was unregistered. The Town is required to collect property taxes for unregistered vehicles per North Carolina General Statute 105-330.3.

**DOES THE PROPERTY TAX I PAID WHEN I RENEWED MY REGISTRATION APPLY TO THE GAP BILLING PERIOD?**

No. Property taxes paid to the North Carolina Department of Motor Vehicles (NCDMV) at the time of registration renewal or issuance are for the same 12-month period as your registration. The taxes billed on a gap property tax notice are only for the months your vehicle was not registered with the NCDMV.

**HOW MANY MONTHS CAN A GAP PROPERTY TAX NOTICE COVER?**

A gap property tax notice will cover at least one month and can cover all months between registrations, without limitation.

**WHEN IS MY VEHICLE VALUE DETERMINED?**

Vehicle value is determined as of January 1 of the calendar year in which the gap property tax notice was computed.

**HOW CAN I APPEAL?**

Appeals of value, situs (location where taxed), and taxability must be filed with the County tax office within thirty (30) days of the September 1 that follows the gap property tax notice date.

**WHEN ARE THE TAXES DUE AND WHEN DOES INTEREST START?**

Taxes are due by the September 1 that follows the gap property tax notice date and can be paid without interest before the following January 6. Interest accrues for taxes paid on or after January 6 at 2% for the month of January and accrues at  $\frac{3}{4}$  of 1% for each following month.

**WHAT IF I DO NOT PAY?**

Taxes are delinquent if unpaid before the January 6 that follows the September 1 due date. Delinquent taxes are subject to garnishment of wages and levy on personal property immediately upon becoming delinquent.