



# 2009 Property Tax Calendar

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This calendar lists deadlines for the 2009–10 tax year established by the Machinery Act. Duties for which no specific deadline is prescribed by law are not included.

G.S. 105-395.1 provides that when the last day for doing an act required or permitted by the Machinery Act falls on a Saturday, Sunday, or public holiday, the act is considered to be done within the prescribed time limit if it is done on the next business day. Pursuant to these provisions, the calendar transfers to the next business day deadlines that affect the rights or tax liabilities of taxpayers. Deadlines that require tax officials to take action by a specific date are generally transferred to the last business day before the deadline. Holiday dates shown in the calendar are those set by the State Personnel Commission for state government offices [*North Carolina Office of State Personnel, North Carolina State Government—Holiday Schedules*, at <http://www.osp.state.nc.us/holsched.htm> (last visited November 5, 2008)]. Counties and municipalities observing other holidays may need to adjust the calendar accordingly.

Except for the deadline for paying taxes at par, G.S. 105-395.1 does not apply to the deadlines established in Article 22 of the Machinery Act with respect to taxation of classified motor vehicles [G.S. 105-330.8]. Therefore when a duty to be performed in connection with billing and collecting taxes on classified vehicles (other than the deadline for payment at par) falls on a holiday, the deadline is transferred to the last business day preceding the statutory date.

Abstracts, other listing forms, exemption and exclusion applications, and tax payments submitted by mail are deemed received as of the postmark date. To qualify, the postmark must be dated, legible and affixed by the United States Postal Service [G.S. 105-311(b), -360(d)].

## Monday, December 22, 2008

*Ten days before January 1.* Assessor begins to advertise 2009–10 listing period [G.S. 105-296(c)].

## Wednesday, December 31, 2008

Last day to pay at par taxes on classified motor vehicles due on December 1, 2008.

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**Thursday, January 1, 2009**

New Year's Day holiday.

Day as of which value, ownership, and situs of real and personal property are determined for ad valorem tax purposes [G.S. 105-285].

Lien for 2009–10 taxes attaches to all real property in the taxing unit [G.S. 105-355].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding September [G.S. 105-330.4(a)].

Begin new interest rate on delinquent motor vehicle taxes and delinquent property taxes for 2007–8 and prior years.

**Friday, January 2**

*Transferred from Thursday, January 1.* First day of listing period. Listing period expires January 31 unless governing board extends the period [G.S. 105-307].

**Monday, January 5**

Last day to pay 2008–9 taxes at par [G.S. 105-360(a)].

**Tuesday, January 6**

Unpaid 2008–9 taxes become delinquent today, and 2% interest accrues [G.S. 105-360(a)].

Beginning today, tax collector may use enforced collection remedies to secure payment of 2008–9 taxes [G.S. 105-360(a), -366].

**Friday, January 9**

*Transferred from Saturday, January 10.* Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in previous November [G.S. 20-50.3].

*Transferred from Saturday, January 10.* Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding September 1 [G.S. 105-330.7].

**Thursday, January 15**

Last day for persons holding others' tangible personal property for storage, sale, renting, or any other business purpose to make required ownership reports to county assessor [G.S. 105-315].

Last day for operators of qualifying mobile home parks, marinas, and aircraft storage facilities to make required ownership reports to county assessor [G.S. 105-316].

**Monday, January 19**

Martin Luther King Jr.'s Birthday holiday.

**Sunday, February 1**

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding October [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes. For delinquent 2008–9 property taxes, 2.75% interest accrues [G.S. 105-360(a)].

**Monday, February 2**

*Transferred from Saturday, January 31.* Last day of the regular listing period [G.S. 105-307].

*Transferred from Saturday, January 31.* Last day for timely filing of abstracts and exemption, exclusion, or use-value applications, except applications for elderly or disabled homestead exclusion (see June 1). Last day for filing notice of change in use [G.S. 105-282.1, 105-277.4, 105-277.5].

*Transferred from Saturday, January 31.* Last day to apply for individual listing extensions [G.S. 105-307].

*Transferred from Saturday, January 31.* Last day to pay at par taxes on classified motor vehicles due on preceding January 1 [G.S. 105-330.4(b)].

*First Monday in February.* County tax collector must report to county commissioners total unpaid 2008–9 taxes that are liens on real property [G.S. 105-369(a)].

**Monday, February 9**

Second Monday in February. Municipal tax collector must report to governing board total unpaid 2008–9 taxes that are liens on real property [G.S. 105-369(a)].

**Tuesday, February 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding December [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding October 1 [G.S. 105-330.7].

**Sunday, March 1**

Tax collector must advertise tax liens at least once between March 1 and June 30 [G.S. 105-369(c)].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding November. [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

**Monday, March 2**

*Transferred from Saturday, February 28.* Last day to pay at par taxes on classified motor vehicles due on preceding February 1 [G.S. 105-330.4(b)].

*First Monday in March.* Last day for county commissioners to create a special board of equalization and review for this tax year. Special board created after today may not function until next year. A copy of the resolution creating a special board must be forwarded to the Property Tax Division, Department of Revenue, within 15 days after adoption. [G.S. 105-322(a)].

*Thirty days after close of statutory listing period.* Last day to which listing period may be extended in a non-revaluation year [G.S. 105-307].

**Tuesday, March 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding January and vehicles registered under the annual system for which registration was renewed during the period beginning the preceding December 1 or for which a new registration was obtained during the preceding December [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding November 1 [G.S. 105-330.7].

**Friday, March 27**

*Ten days before first Monday in April.* County assessor must publish the first of three required notices of the first meeting of board of equalization and review, if board is to convene on the first Monday in April. Additional notice is required if board decides to adjourn earlier or later than first announced [G.S. 105-322(f)].

**Tuesday, March 31**

Last day to pay at par taxes on classified motor vehicles due on preceding March 1 [G.S. 105-330.4(b)].

**Wednesday, April 1**

Begin new interest rate on delinquent taxes.

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding December [G.S. 105-330.4(a)].

*Sixty days after close of statutory listing period.* Last day to which listing period may be extended in revaluation year [G.S. 105-307].

**Monday, April 6**

*First Monday in April.* Earliest date for first meeting of board of equalization and review [G.S. 105-322(e)].

**Thursday, April 9**

*Transferred from Friday, April 10.* Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding February [G.S. 20-50.3].

*Transferred from Friday, April 10.* Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding December 1 [G.S. 105-330.7].

**Friday, April 10**

Good Friday holiday.

**Tuesday, April 14**

Last day for county assessor to certify to superintendent of schools an estimate of the assessed value of taxable property in the administrative unit subject to voted supplemental taxes [G.S. 115C-511(b)].

**Wednesday, April 15**

Last day for Department of Revenue to notify county of public service company assessment ratio for the current year. [G.S. 105-284(c)].

Last day for individual listing extensions (see June 1 for special rule applicable to business personal property in some counties) [G.S. 105-307].

**Friday, April 24**

*Ten days before first Monday in May.* County assessor must publish the first of three required notices of the first meeting of board of equalization and review if board is to convene on the first Monday in May. Additional notice is required if board decides to adjourn earlier or later than originally announced [G.S. 105-322(f)].

**Monday, April 27**

*Third Monday following first Monday in April.* In counties not conducting a general revaluation of real property, board of equalization and review that held first meeting on the first Monday in April must adjourn by today unless the board needs more time and publishes notice of the new adjournment date [G.S. 105-322(e)].

**Thursday, April 30**

Last day to pay at par taxes on classified motor vehicles due preceding April 1.

**Friday, May 1**

Deadline for governing board to adopt or amend discount schedule for use this year. New or revised schedule must be submitted to Property Tax Division for approval and then published once in a newspaper. Schedule continues in effect for subsequent years until amended or repealed [G.S. 105-360(c)].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding January, and taxes on classified motor vehicles with renewed registrations under the annual system. [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

**Monday, May 4**

*First Monday in May.* Latest date for the first meeting of board of equalization and review [G.S. 105-322(e)].

**Friday, May 8**

*Transferred from Sunday, May 10.* Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding March [G.S. 20-50.3].

*Transferred from Sunday, May 10.* Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding January 1 [G.S. 105-330.7].

**Monday, May 25**

Memorial Day holiday.

**Tuesday, May 26**

*Third Monday following first Monday in May. Transferred from Monday, May 25.* In counties not conducting a general revaluation of real property, board of equalization and review that held first meeting on the first Monday in May must adjourn by today unless the board needs more time and publishes notice of the new adjournment date [G.S. 105-322(e)].

**Monday, June 1**

Budget officer should have filed proposed budget with governing board by today. Tax collector is not required to accept prepayments of 2009–10 taxes until proposed budget for the new fiscal year has been filed with governing board [G.S. 159-11; 105-359(b)].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding February. [G.S. 105-330.4(a)].

*Transferred from Sunday, May 31.* Last day to pay at par taxes on classified motor vehicles due on preceding May 1 [G.S. 105-330.4(b)].

Last day for electronic listing of business personal property [G.S. 105-307(b)(3)].

Last day to apply for the elderly and disabled homestead exclusion [G.S. 105-277.1(c)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

### **Wednesday, June 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding April [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding February 1 [G.S. 105-330.7].

### **Tuesday, June 30**

Last day to pay at par taxes on classified motor vehicles due on preceding June 1 [G.S. 105-330.4(b)].

Last day for advertising tax liens [G.S. 105-369(c)].

2008–9 fiscal year ends [G.S. 159-8(b)].

### **Wednesday, July 1**

On or before today, Department of Revenue must notify county assessor of adjusted amount of income eligibility for the elderly and disabled homestead exclusion for the 2010–11 tax year [G.S. 105-277.1(a2)].

2009–10 fiscal year begins [G.S. 159-8(b)].

Governing board of each taxing unit should appoint tax collector on or before today for a term of office to be determined by board [G.S. 105-349].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding March [G.S. 105-330.4(a)].

In counties not conducting a general revaluation of real property, board of equalization and review may not accept new real property appeals after today, but may complete work on pending real property appeals [G.S. 105-322(e)]. The board may continue to accept personal property appeals [G.S. 105-322(g)(5)(d)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

After July 1 and before being charged with 2009–10 taxes, the tax collector must make a sworn report to the governing board showing a list of unpaid 2008–9 real property taxes and a list of unpaid 2008–9 personal property taxes that are not liens on real property. The tax collector must also make settlement for the prior year's taxes before being charged with the current year's taxes [G.S. 105-373(a)].

**Friday, July 3**

Independence Day holiday.

**Friday, July 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding May [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding March 1 [G.S. 105-330.7].

*Ten days after county budget ordinance is adopted.* Last day for county finance officer to file report with Property Tax Division on the status of eight-year reappraisal budget, current condition of reappraisal reserve fund, and amount appropriated to reserve fund for current year [G.S. 153A-150].

**Friday, July 31**

Last day to pay at par taxes on classified motor vehicles due on preceding July 1 [G.S. 105-330.4(b)].

*Transferred from Saturday, August 1.* Governing board must make tax levy by today [G.S. 105-347].

**Saturday, August 1**

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding April [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

**Monday, August 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding June [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding April 1 [G.S. 105-330.7].

**Monday, August 31**

Last day to pay at par taxes on classified motor vehicles due on preceding August 1 [G.S. 105-330.4(b)].

**Tuesday, September 1**

Last day to initiate enforced collection remedies for 1999–2000 taxes [G.S. 105-378(a)].

On or before today, tax receipts shall be delivered to tax collector. Before tax receipts are delivered, collector shall have delivered duplicate receipts for prepaid taxes to finance officer, provided a collector's bond for current year approved by governing body, and have made annual settlement for 2008–9 taxes [G.S. 105-352].

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding May [G.S. 105-330.4(a)].

2009–10 taxes become due today [G.S. 105-360(a)].

2008–9 prorated municipal taxes become due on property located in areas annexed between September 2, 2008, and June 30, 2009, and are treated as 2009–10 taxes for purposes of collection [G.S. 160A-58.10(b)].

2009–10 prorated municipal taxes become due on property located in areas annexed between July 1, 2009, and September 1, 2009. Prorated taxes for areas annexed after September 1, 2009 and before July 1, 2010, are not due until September 1, 2010 [G.S. 160A-58.10(b)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

### **Monday, September 7**

Labor Day holiday.

### **Thursday, September 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding July [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding May 1 [G.S. 105-330.7].

### **Wednesday, September 30**

Last day to pay at par taxes on classified motor vehicles due on preceding September 1 [G.S. 105-330.4(b)].

### **Thursday, October 1**

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding June [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

### **Friday, October 9**

*Transferred from Saturday, October 10.* Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding August [G.S. 20-50.3].

*Transferred from Saturday, October 10.* Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding June 1 [G.S. 105-330.7].

**Friday, October 30**

*Transferred from Sunday, November 1.* County assessor must report summary of roster of exempt property to Property Tax Division by today [G.S. 105-282.1(d)].

**Sunday, November 1**

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding July [G.S. 105-330.4(a)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

**Monday, November 2**

*Transferred from Saturday, October 31.* Last day to pay at par taxes on classified motor vehicles due on preceding October 1 [G.S. 105-330.4(b)].

**Tuesday, November 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding September [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding July 1 [G.S. 105-330.7].

**Wednesday, November 11**

Veterans' Day holiday.

Thursday and Friday, November 26–27

Thanksgiving Day holidays.

**Monday, November 30**

Last day to pay at par taxes on classified motor vehicles due on preceding November 1 [G.S. 105-330.4(b)].

**Tuesday, December 1**

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding August [G.S. 105-330.4(a)].

In counties conducting a general revaluation of real property, board of equalization and review may not accept new appeals after today, but may complete work on pending appeals [G.S. 105-322(e)].

Begin new interest rate on delinquent taxes [G.S. 105-360(a)].

**Thursday, December 10**

Deadline for Division of Motor Vehicles to send list of classified motor vehicles registered under staggered system in preceding October [G.S. 20-50.3].

Deadline for county tax collector to report to Division of Motor Vehicles list of delinquent taxes on classified motor vehicles due on preceding August 1 [G.S. 105-330.7].

**Tuesday, December 22**

*Ten days before January 1.* Assessor begins to advertise 2010–11 listing period [G.S. 105-296(c)].

**Thursday, December 24, and Friday, December 25**

Christmas holidays.

**Thursday, December 31**

Last day for taxpayer to make late application for exemption or exclusion for the 2009–10 tax year [G.S. 105-282.1(a1)].

Last day to pay at par taxes on classified motor vehicles due on preceding December 1 [G.S. 105-330.4(b)].

**Friday, January 1, 2010**

New Year's Day holiday.

Due date for taxes on classified motor vehicles registered under staggered system or newly registered under annual system in preceding September.

Begin new interest rate on delinquent motor vehicle taxes and delinquent taxes for 2008–9 and prior years.

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