

2016 Property Tax Calendar

Christopher B. McLaughlin

This calendar lists deadlines for the 2016–17 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. Counties and municipalities observing other holidays may need to adjust the calendars accordingly.

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)].

Date	Event
December 2015	
22 Tuesday	<ul style="list-style-type: none"> • Ten days before January 1, assessor begins to advertise 2016–17 listing period. G.S. 105-296(c).
January 2016	
1 Friday	<ul style="list-style-type: none"> • Date as of which value, ownership, situs, and taxability of real and personal property are determined for 2016–17 property taxes. G.S. 105-285. First day of listing period. • Lien for 2016–17 property taxes attaches to all real property in taxing unit. G.S. 105-355. • Begin new interest rate on delinquent property taxes for 2014–15 and prior years. G.S. 105-360(a). • New Year's Day holiday.

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Date	Event
January 2016, cont'd	
2 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in April.
5 Tuesday	<ul style="list-style-type: none"> • Last day to pay 2015–16 taxes at par. G.S. 105-360(a).
6 Wednesday	<ul style="list-style-type: none"> • Unpaid 2015–16 taxes become delinquent today, and 2 percent interest accrues. G.S. 105-360(a). • Beginning today, tax collector may use enforced collection remedies to secure payment of 2015–16 taxes. G.S. 105-360(a), -366.
15 Friday	<ul style="list-style-type: none"> • 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.
18 Monday	<ul style="list-style-type: none"> • Martin Luther King Jr. holiday.
29 Friday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, January 31.</i> Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in April.
February 2016	
1 Monday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, January 31.</i> Last day of listing period unless extended by governing board. G.S. 105-307. An extension of the listing period also extends the deadlines below. • <i>Transferred from Sunday, January 31.</i> Last day for timely filing of abstracts and exemption, exclusion, or use-value applications, except applications for the three individual residential property tax relief programs which are due June 1. • <i>Transferred from Sunday, January 31.</i> Last day for filing notice of change in use. G.S. 105-282.1, -277.4, -277.5. • <i>Transferred from Sunday, January 31.</i> Last day to apply for individual listing extensions. G.S. 105-307. • <i>First Monday in February:</i> County tax collector must report to county commissioners total unpaid 2015–16 taxes that are lien on real property. G.S. 105-369(a).
2 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Monday, February 1.</i> Begin new interest rate on delinquent taxes. G.S. 105-360(a).
6 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in May.
8 Monday	<ul style="list-style-type: none"> • <i>Second Monday in February:</i> Municipal tax collector must report to governing board total unpaid 2015–16 taxes that are lien on real property. G.S. 105-369(a).
13 Saturday	<ul style="list-style-type: none"> • Coach K's birthday.
29 Monday	<ul style="list-style-type: none"> • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in May.

Date	Event
March 2016	
1 Tuesday	<ul style="list-style-type: none"> • Tax collector must advertise tax liens at least once between March 1 and June 30. G.S. 105-369(c). • <i>Thirty days after close of statutory listing period</i>: Last day to which listing period may be extended in a non-revaluation year. G.S. 105-307. • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
5 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in June.
25 Friday	<ul style="list-style-type: none"> • <i>Ten days before first Monday in April</i>: 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). • Good Friday holiday.
31 Thursday	<ul style="list-style-type: none"> • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in June.
April 2016	
1 Friday	<ul style="list-style-type: none"> • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
2 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in July.
4 Monday	<ul style="list-style-type: none"> • <i>First Monday in April</i>: Earliest date for first meeting of board of equalization and review. G.S. 105-322(e).
14 Thursday	<ul style="list-style-type: none"> • 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).
15 Friday	<ul style="list-style-type: none"> • 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.
22 Friday	<ul style="list-style-type: none"> • <i>Ten days before first Monday in May</i>: 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).
25 Monday	<ul style="list-style-type: none"> • <i>Third Monday following first Monday in April</i>: 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).

Date	Event
April 2016, cont'd	
29 Friday	<ul style="list-style-type: none"> • <i>Transferred from Saturday, April 30.</i> Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in July. • <i>Transferred from Sunday, May 1.</i> 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).
May 2016	
2 Monday	<ul style="list-style-type: none"> • <i>First Monday in May:</i> Latest date for the first meeting of board of equalization and review. G.S. 105-322(e).
3 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, May 1.</i> Begin new interest rate on delinquent taxes. G.S. 105-360(a).
7 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in August.
23 Monday	<ul style="list-style-type: none"> • <i>Third Monday following first Monday in May:</i> 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).
30 Monday	<ul style="list-style-type: none"> • Memorial Day holiday.
31 Tuesday	<ul style="list-style-type: none"> • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in August.
June 2016	
1 Wednesday	<ul style="list-style-type: none"> • Budget officer should have filed proposed budget with governing board by today. Tax collector is not required to accept prepayments of 2016–17 taxes until proposed budget for the new fiscal year has been filed with governing board. G.S. 159-11; 105-359(b). • Last day for electronic listing of business personal property. G.S. 105-307(b)(3). • Last day to apply for the three individual residential property tax relief exclusions. G.S. 105-277.1(c). • Last day for assessor to report to Division of Motor Vehicles (via VTS) the 2016–17 property tax rates for all taxing units within the county. • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
4 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in September.
30 Thursday	<ul style="list-style-type: none"> • Last day for advertising tax liens. G.S. 105-369(c). • 2015–16 fiscal year ends. G.S. 159-8(b). • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in September.

Date	Event
July 2016	
1 Friday	<ul style="list-style-type: none"> • 2016–17 fiscal year begins. G.S. 159-8(b). • After July 1 and before being charged with 2016–17 taxes, the tax collector must make a sworn report to the governing board showing a list of unpaid 2015–16 real property taxes and a list of unpaid 2015–16 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). • 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. • 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). • On or before today, Department of Revenue must notify county assessor of adjusted amount of income eligibility for the elderly and disabled homestead exclusion and the circuit breaker exclusion for the 2017–18 tax year. G.S. 105-277.1(a2). • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
2 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in October.
4 Monday	<ul style="list-style-type: none"> • Independence Day holiday.
8 Friday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, July 10, ten days after county budget ordinance is adopted.</i> 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.
29 Friday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, July 31.</i> Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in October.
August 2016	
1 Monday	<ul style="list-style-type: none"> • Governing board must make tax levy by today. G.S. 105-347.
2 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Monday, August 1.</i> Begin new interest rate on delinquent taxes. G.S. 105-360(a).
6 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in November.
31 Wednesday	<ul style="list-style-type: none"> • Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in November. • Last day to pay 2016–17 taxes at a discount adopted by governing board under G.S. 105-360(c).

Date	Event
September 2016	
1 Thursday	<ul style="list-style-type: none"> • Last day to initiate enforced collection remedies for 2006–07 taxes. G.S. 105-378(a). • On or before today, 2016–17 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 made annual settlement for 2015–16 taxes. G.S. 105-352. • 2016–17 taxes become due today. G.S. 105-360(a). • 2015–16 prorated municipal taxes become due on property located in areas annexed between September 2, 2015, and June 30, 2016, and are treated as 2016–17 taxes for purposes of collection. G.S. 160A-58.10(b). • 2016–17 prorated municipal taxes become due on property located in areas annexed between July 1, 2016, and September 1, 2016. Prorated taxes for areas annexed after September 1, 2016, and before July 1, 2017, are not due until September 1, 2017. G.S. 160A-58.10(b). • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
3 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in December.
5 Monday	<ul style="list-style-type: none"> • Labor Day holiday
30 Friday	<ul style="list-style-type: none"> • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in December.
October 2016	
1 Saturday	<ul style="list-style-type: none"> • Begin new interest rate on delinquent taxes. G.S. 105-360(a). • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in January 2017.
31 Monday	<ul style="list-style-type: none"> • Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in January 2017.
November 2016	
1 Tuesday	<ul style="list-style-type: none"> • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
5 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in February 2017.
11 Friday	<ul style="list-style-type: none"> • Veterans’ Day holiday.
24 Thursday	<ul style="list-style-type: none"> • Thanksgiving Day holidays.
25 Friday	
30 Wednesday	<ul style="list-style-type: none"> • Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in February 2017.

Date	Event
December 2016	
1 Thursday	<ul style="list-style-type: none"> • 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).
3 Saturday	<ul style="list-style-type: none"> • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in March 2017.
22 Thursday	<ul style="list-style-type: none"> • <i>Ten days before January 1.</i> Assessor begins to advertise 2017–18 listing period. G.S. 105-296(c).
23 Friday	<ul style="list-style-type: none"> • Christmas holidays.
26 Monday	
27 Tuesday	
30 Friday	<ul style="list-style-type: none"> • <i>Transferred from Saturday, December 31.</i> Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in March 2017.
January 2017	
2 Monday	<ul style="list-style-type: none"> • New Year's Day holiday.
4 Wednesday	<ul style="list-style-type: none"> • <i>Transferred from Saturday, December 31.</i> Last day for taxpayer to make late application for exemption or exclusion for the 2016–17 tax year. G.S. 105-282.1(a1). • <i>Transferred from Sunday, January 1.</i> Begin new interest rate on delinquent taxes from 2015–16 and prior years. G.S. 105-360(a).

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