

# 2022 Property Tax Calendar

Christopher B. McLaughlin

This calendar lists deadlines for the 2022–23 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
<b>December 2021</b>	
22 Wednesday	• Ten days before January 1, assessor begins to advertise 2022–23 listing period. G.S. 105-296(c).
31 Friday	• New Year's Day holiday.
<b>January 2022</b>	
1 Saturday	• Date as of which value, ownership, situs, and taxability of real and personal property are determined for 2022–23 property taxes. G.S. 105-285. First day of listing period. • Lien for 2022–23 property taxes attaches to all real property in taxing unit. G.S. 105-355.
3 Monday	• <i>Transferred from Friday, December 31.</i> Last day for taxpayers to make late application for exemption or exclusion for the 2021–22 tax year. G.S. 105-282.1 (a1).

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Date	Event
<b>January 2022 cont'd</b>	
4 Tuesday	<ul style="list-style-type: none"> <li>• <i>Transferred from Saturday, January 1.</i> Begin new interest rate on delinquent property taxes from 2020–21 and prior years. G.S. 105-360(a).</li> </ul>
6 Thursday	<ul style="list-style-type: none"> <li>• Unpaid 2021–22 taxes become delinquent today, and 2 percent interest accrues. G.S. 105-360(a).</li> <li>• Beginning today, tax collector may use enforced collection remedies to secure payment of 2021–22 taxes. G.S. 105-360(a), -366.</li> </ul>
17 Monday	<ul style="list-style-type: none"> <li>• Martin Luther King Jr. holiday.</li> </ul>
18 Tuesday	<p data-bbox="427 611 867 638"><i>Transferred from Saturday, January 15:</i></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
28 Friday	<ul style="list-style-type: none"> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in April.</li> </ul>
31 Monday	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Last day for filing notice of change in use. G.S. 105-282.1, -277.4, -277.5.</li> <li>• Last day to apply for individual listing extensions. G.S. 105-307.</li> </ul>
<b>February 2022</b>	
1 Tuesday	<ul style="list-style-type: none"> <li>• Begin new interest rate on delinquent taxes. G.S. 105-360(a).</li> </ul>
7 Monday	<ul style="list-style-type: none"> <li>• <i>First Monday in February:</i> County tax collector must report to county commissioners total unpaid 2021–22 taxes that are lien on real property. G.S. 105-369(a).</li> </ul>
14 Monday	<ul style="list-style-type: none"> <li>• <i>Second Monday in February:</i> Municipal tax collector must report to governing board total unpaid 2021–22 taxes that are lien on real property. G.S. 105-369(a).</li> </ul>
25 Friday	<ul style="list-style-type: none"> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in May.</li> </ul>
<b>March 2022</b>	
1 Tuesday	<ul style="list-style-type: none"> <li>• Tax collector must advertise tax liens at least once between March 1 and June 30. G.S. 105-369(c).</li> <li>• Begin new interest rate on delinquent taxes. G.S. 105-360(a).</li> </ul>
2 Wednesday	<ul style="list-style-type: none"> <li>• <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.</li> </ul>

Date	Event
<b>March 2022 cont'd</b>	
5 Saturday	• Duke vs. UNC, Coach K's last regular season game.
25 Friday	<ul style="list-style-type: none"> <li>• <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).</li> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in June.</li> </ul>
<b>April 2022</b>	
1 Friday	• Begin new interest rate on delinquent taxes. G.S. 105-360(a).
4 Monday	• <i>First Monday in April:</i> Earliest date for first meeting of board of equalization and review. G.S. 105-322(e).
14 Thursday	<p data-bbox="423 789 797 816"><i>Transferred from Friday, April 15:</i></p> <ul style="list-style-type: none"> <li>• 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).</li> <li>• Last day for Department of Revenue to notify county of public service company assessment ratio for the current year. G.S. 105-284(c).</li> </ul>
15 Friday	• Good Friday holiday.
18 Monday	• <i>Transferred from Friday, April 15.</i> 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	• <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	• <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).
29 Friday	<ul style="list-style-type: none"> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in July.</li> <li>• <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).</li> </ul>

Date	Event
<b>May 2022</b>	
2 Monday	<ul style="list-style-type: none"> <li>• <i>First Monday in May</i>: Latest date for the first meeting of board of equalization and review. G.S. 105-322(e).</li> </ul>
3 Tuesday	<ul style="list-style-type: none"> <li>• <i>Transferred from Sunday, May 1</i>. Begin new interest rate on delinquent taxes. G.S. 105-360(a).</li> </ul>
27 Friday	<ul style="list-style-type: none"> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in August.</li> </ul>
30 Monday	<ul style="list-style-type: none"> <li>• <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).</li> <li>• Memorial Day holiday.</li> </ul>
<b>June 2022</b>	
1 Wednesday	<ul style="list-style-type: none"> <li>• Budget officer should have filed proposed budget with governing board by today. Tax collector is not required to accept prepayments of 2022–23 taxes until proposed budget for the new fiscal year has been filed with governing board. G.S. 159-11; 105-359(b).</li> <li>• Last day for assessor to report to Division of Motor Vehicles (via VTS) the 2022–23 property tax rates for all taxing units within the county.</li> <li>• Last day for electronic listing of business personal property. G.S. 105-307(b)(3).</li> <li>• Last day to apply for the three individual residential property tax relief exclusions. G.S. 105-277.1(c).</li> <li>• Begin new interest rate on delinquent taxes. G.S. 105-360(a).</li> </ul>
24 Friday	<ul style="list-style-type: none"> <li>• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in September.</li> </ul>
30 Thursday	<ul style="list-style-type: none"> <li>• 2021–22 fiscal year ends. G.S. 159-8(b).</li> <li>• Last day for advertising tax liens. G.S. 105-369(c).</li> </ul>
<b>July 2022</b>	
1 Friday	<ul style="list-style-type: none"> <li>• 2022–23 fiscal year begins. G.S. 159-8(b).</li> <li>• After July 1 and before being charged with 2022–23 taxes, the tax collector must make a sworn report to the governing board showing a list of unpaid 2021–22 real property taxes and a list of unpaid 2021–22 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).</li> <li>• 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.</li> <li>• 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).</li> <li>• 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 2023–24 tax year. G.S. 105-277.1(a2).</li> <li>• Begin new interest rate on delinquent taxes. G.S. 105-360(a)</li> </ul>

Date	Event
<b>July 2022 cont'd</b>	
4 Monday	• Independence Day holiday.
8 Friday	• <i>Transferred from Sunday, July 10.</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	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in October. • <i>Transferred from Sunday, July 31.</i> Governing board must make tax levy by today. G.S. 105-347.
<b>August 2022</b>	
2 Tuesday	• <i>Transferred from Monday, August 1.</i> Begin new interest rate on delinquent taxes. G.S. 105-360(a).
26 Friday	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in November.
31 Wednesday	• Last day to pay 2022–23 taxes at a discount adopted by governing board under G.S. 105-360(c).
<b>September 2022</b>	
1 Thursday	• Last day to initiate enforced collection remedies for 2012–13 taxes. G.S. 105-378(a). • On or before today, 2022–23 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 2020–21 taxes. G.S. 105-352. • 2022–23 taxes become due today. G.S. 105-360(a). • 2021–22 prorated municipal taxes become due on property located in areas annexed between September 2, 2021, and June 30, 2022, and are treated as 2022–23 taxes for purposes of collection. G.S. 160A-58.10(b). • 2022–23 prorated municipal taxes become due on property located in areas annexed between July 1, 2022, and September 1, 2022. Prorated taxes for areas annexed after September 1, 2022, and before July 1, 2023, are not due until September 1, 2023. G.S. 160A-58.10(b). • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
5 Monday	• Labor Day holiday.
23 Friday	• Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in December.
<b>October 2022</b>	
1 Saturday	• Begin new interest rate on delinquent taxes. G.S. 105-360(a).
28 Friday	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in January 2023.

Date	Event
<b>November 2022</b>	
1 Tuesday	• Begin new interest rate on delinquent taxes. G.S. 105-360(a).
11 Friday	• Veterans' Day holiday.
24 Thursday	• Thanksgiving Day holidays.
25 Friday	
25 Friday	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in February 2023.
<b>December 2022</b>	
1 Thursday	• 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).
22 Thursday	• <i>Ten days before January 1:</i> Assessor begins to advertise 2023–24 listing period. G.S. 105-296(c).
23 Friday	• Christmas holidays.
26 Monday	
27 Tuesday	
30 Friday	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in March 2023.
<b>January 2023</b>	
2 Monday	• New Year's Day holiday.
3 Tuesday	• <i>Transferred from Saturday, December 31.</i> Last day for taxpayer to make late application for exemption or exclusion for the 2022–23 tax year. G.S. 105-282.1(a1).
4 Wednesday	• <i>Transferred from Sunday, January 1.</i> Begin new interest rate on delinquent taxes from 2021–22 and prior years. G.S. 105-360(a).
6 Friday	• Begin 2 percent interest and enforced collections on delinquent taxes from 2021–22. G.S. 105-360(a).

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