

2018 Property Tax Calendar

Christopher B. McLaughlin

This calendar lists deadlines for the 2018–19 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 2017	
22 Friday	<ul style="list-style-type: none"> • Ten days before January 1, assessor begins to advertise 2018–19 listing period. G.S. 105-296(c).
January 2018	
1 Monday	<ul style="list-style-type: none"> • New Year's Day holiday. • Date as of which value, ownership, situs, and taxability of real and personal property are determined for 2018–19 property taxes. G.S. 105-285. First day of listing period. • Lien for 2018–19 property taxes attaches to all real property in taxing unit. G.S. 105-355.
2 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, December 31.</i> Last day for taxpayers to make late application for exemption or exclusion for the 2017–18 tax year. G.S. 105-282.1 (a1).

[Christopher B. McLaughlin](#) is a School of Government faculty member who specializes in local taxation.

Date	Event
January 2018 cont'd	
3 Wednesday	<ul style="list-style-type: none"> • <i>Transferred from Monday, January 1.</i> Begin new interest rate on delinquent property taxes for 2016–17 and prior years. G.S. 105-360(a).
6 Saturday	<ul style="list-style-type: none"> • Unpaid 2017–18 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 2017–18 taxes. G.S. 105-360(a), -366. • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in April.
15 Monday	<ul style="list-style-type: none"> • Martin Luther King Jr. holiday.
16 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Monday, January 15.</i> 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. • <i>Transferred from Monday, January 15.</i> 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.
31 Wednesday	<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 April. • 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. • 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. • Last day for filing notice of change in use. G.S. 105-282.1, -277.4, -277.5. • Last day to apply for individual listing extensions. G.S. 105-307.
February 2018	
1 Thursday	<ul style="list-style-type: none"> • 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 May.
5 Monday	<ul style="list-style-type: none"> • <i>First Monday in February:</i> County tax collector must report to county commissioners total unpaid 2017–18 taxes that are lien on real property. G.S. 105-369(a).
12 Monday	<ul style="list-style-type: none"> • <i>Second Monday in February:</i> Municipal tax collector must report to governing board total unpaid 2017–18 taxes that are lien on real property. G.S. 105-369(a).
28 Wednesday	<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 2018	
1 Thursday	<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). • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
2 Friday	<ul style="list-style-type: none"> • <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.
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 June.
23 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).
29 Thursday	<ul style="list-style-type: none"> • <i>Transferred from Saturday, March 31</i>. Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in June.
30 Friday	<ul style="list-style-type: none"> • Good Friday holiday.
April 2018	
2 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).
3 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, April 1</i>. Begin new interest rate on delinquent taxes. G.S. 105-360(a).
6 Friday	<ul style="list-style-type: none"> • Third anniversary of Coach K's fifth national championship.
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 July.
13 Friday	<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). • <i>Transferred from Sunday, April 15</i>. Last day for Department of Revenue to notify county of public service company assessment ratio for the current year. G.S. 105-284(c).
16 Monday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, 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.
27 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).

Date	Event
April 2018 cont'd	
23 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).
30 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 July.
May 2018	
1 Tuesday	<ul style="list-style-type: none"> • 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). • 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 August.
7 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).
25 Friday	<ul style="list-style-type: none"> • <i>Transferred from Monday, May 28. 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).
28 Monday	<ul style="list-style-type: none"> • Memorial Day 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 August.
June 2018	
1 Friday	<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 2018–19 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 2018–19 property tax rates for all taxing units within the county. • Begin new interest rate on delinquent taxes. G.S. 105-360(a).

Date	Event
June 2018 <i>cont'd</i>	
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 September.
29 Friday	<ul style="list-style-type: none"> • <i>Transferred from Saturday, June 30.</i> Last day for advertising tax liens. G.S. 105-369(c). • Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in September.
30 Saturday	<ul style="list-style-type: none"> • 2017–18 fiscal year ends. G.S. 159-8(b).

July 2018

1 Sunday	<ul style="list-style-type: none"> • 2018–19 fiscal year begins. G.S. 159-8(b). • After July 1 and before being charged with 2018–19 taxes, the tax collector must make a sworn report to the governing board showing a list of unpaid 2017–18 real property taxes and a list of unpaid 2017–18 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 2019–20 tax year. G.S. 105-277.1(a2).
3 Tuesday	<ul style="list-style-type: none"> • <i>Transferred from Sunday, July 1.</i> Begin new interest rate on delinquent taxes. G.S. 105-360(a).
4 Wednesday	<ul style="list-style-type: none"> • Independence Day holiday.
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 October.
10 Tuesday	<ul style="list-style-type: none"> • 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.
31 Tuesday	<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 October.

August 2018

1 Wednesday	<ul style="list-style-type: none"> • Governing board must make tax levy by today. G.S. 105-347. • Begin new interest rate on delinquent taxes. G.S. 105-360(a).
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Date	Event
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 November.
31 Friday	<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 2018–19 taxes at a discount adopted by governing board under G.S. 105-360(c).

September 2018

1 Saturday	<ul style="list-style-type: none"> Last day to initiate enforced collection remedies for 2008–09 taxes. G.S. 105-378(a). On or before today, 2018–19 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 2017–18 taxes. G.S. 105-352. 2018–19 taxes become due today. G.S. 105-360(a). 2017–18 prorated municipal taxes become due on property located in areas annexed between September 2, 2017, and June 30, 2018, and are treated as 2018–19 taxes for purposes of collection. G.S. 160A-58.10(b). 2018–19 prorated municipal taxes become due on property located in areas annexed between July 1, 2018, and September 1, 2018. Prorated taxes for areas annexed after September 1, 2018, and before July 1, 2019, are not due until September 1, 2019. G.S. 160A-58.10(b). 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 December.
3 Monday	<ul style="list-style-type: none"> Labor Day holiday.
28 Friday	<ul style="list-style-type: none"> <i>Transferred from Sunday, September 30.</i> Last day for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in December.

October 2018

2 Tuesday	<ul style="list-style-type: none"> <i>Transferred from Monday, October 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 January 2019.
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 January 2019.

Date	Event
November 2018	
1 Thursday	• Begin new interest rate on delinquent taxes. G.S. 105-360(a).
3 Saturday	• By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in February 2019.
12 Monday	• Veterans' Day holiday.
22 Thursday	• Thanksgiving Day holidays.
23 Friday	
30 Friday	• Deadline for counties to provide Division of Motor Vehicles with appraisal data for classified motor vehicles with registrations that expire in February 2019.
December 2018	
1 Saturday	<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). • By this date, Division of Motor Vehicles must provide counties with information concerning classified motor vehicles with registrations that expire in March 2019.
21 Friday	• <i>Transferred from Saturday, December 22. Ten days before January 1.</i> Assessor begins to advertise 2019–20 listing period. G.S. 105-296(c).
24 Monday	• Christmas holidays.
25 Tuesday	
26 Wednesday	
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 March 2019. • Last day for taxpayer to make late application for exemption or exclusion for the 2018–19 tax year. G.S. 105-282.1(a1).
January 2019	
1 Tuesday	<ul style="list-style-type: none"> • New Year's Day holiday. • Begin new interest rate on delinquent taxes from 2017–18 and prior years. G.S. 105-360(a).

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