

Vehicle Registration Gap Billing

The Moore County Tax Department is responsible for the assessment and billing of taxes where missed months of taxation exist between motor vehicle registration expiration and renewal dates. This is known as gap billing. Legislation enacted during the 2017 General Assembly Session established the requirements and procedures to conduct gap billing.

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 County 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 Division 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 cover?

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

When is my gap bill value determined?

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

Can I appeal?

Per NCGS 105-317.1(c) appeals of value, situs (location where taxed) and taxability must be filed with the tax office within 30 days of the Due Date shown on the Gap Notice. The letter of appeal should detail your reason for appeal and include any documentation that will assist us in reviewing the account.

When are the taxes due and when does interest begin?

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 the gap bill?

Taxes are delinquent if not paid before the January 6 that follows the September 1 due date. Delinquent taxes are subject to collection actions, which may include bank account attachment, wage garnishment, levy on personal property or setoff of income tax refunds.

Who do I contact, if I have questions?

Moore County Tax Department Customer Service at 910-947-2255 or visit the Website at www.moorecountync.gov/tax for additional information.