

MOTOR VEHICLE GAP BILLING FAQ's

Mecklenburg County is responsible for assessing, billing, and collecting taxes on registered motor vehicles for months that were previously untaxed between the registration 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?

Motor vehicles are required by law to be taxed for every month. Taxes are paid to the NCDMV when a vehicle is registered with them. Taxes for vehicles not registered with the NCDMV are paid to the County. There was a gap in time between when the registration expired and when it was renewed with the NCDMV. The gap property tax notice you received is for the taxes due during that time period. 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 Department 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 NOTICE COVER?

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

WHEN IS MY VEHICLE VALUE DETERMINED?

Vehicle value is determined based on the value

HOW CAN I APPEAL?

Appeals of value, situs (locality on where taxed), and taxability must be filed with the County Assessor's Office within thirty (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. **NOTICE OF APPEAL OF ASSESSMENT – PERSONAL PROPERTY**

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WHEN ARE TAXES PAYABLE?

The bill is due on September 1, 2018 and payable through January 7, 2019 without interest

WHAT HAPPENS IF THE BILL BECOMES DELINQUENT?

Interest will be assessed on January 8, 2019 in the amount of 2%. An additional 0.75% will be assessed on the first day of each month thereafter until paid. Collection actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.

WHERE DO I SEND IN MY PAYMENT?

Payment *must* be made to the Mecklenburg County Tax Collector. The following are payment options:

- **By Internet:** Visit MeckNC.gov/paytax for a credit card, debit card or eCheck payment.*
- **By phone:** Dial toll-free 1-800-994-1026 for a credit card, debit card or eCheck payment.*
- **By mail:** Mail a check or money order and payment stub using the return envelope that accompanied the tax bill, or to P O BOX 31457, Charlotte NC 28231 (if you do not have the payment stub).
- **In person:** Pay at the Tax Collector's office located in the Valerie C. Woodard Center, 3205 Freedom Drive, Suite 3000, Charlotte NC, between 8 a.m. and 5 p.m., Monday through Friday. Only cash, money order, credit card, debit card, or check payments are accepted. Make checks payable to the Mecklenburg County Tax Collector.