



SAMPSON COUNTY TAX ADMINISTRATION

VEHICLE GAP BILLS



What is a motor vehicle GAP bill?

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 Department of Motor Vehicles (DMV) 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 as of January 1 of the calendar year in which the gap property tax notice was computed.

How can I appeal?

Appeals of value, situs (location where taxed), and taxability must be filed with the tax office within (30) days of the September 1 that follows the gap property tax notice date.

When are the taxes due and when does interest start?

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?

Delinquent taxes are subject to collection actions immediately upon becoming delinquent. Taxes are delinquent on the Interest Begins Date shown on tax notice. Collection actions may include bank attachment, wage garnishment, levy on personal property and debt setoff.



VEHICLE REGISTRATION GAP PROPERTY TAX NOTICE

WHAT IS A GAP PROPERTY TAX NOTICE? It is a property tax bill that covers the months between the expiration of a vehicle's registration and the renewal of that registration or the issuance of a new registration.

CALCULATION OF TAXES: Because Tax rates are based on a 12-month year, the taxes due are adjusted proportionately downward if the number of Gap Months Billed is less than 12 months and upward if the number of Gap Months Billed is more than 12 months.

SEE BACK FOR MORE INFORMATION

NOTICE DATE:

ACCOUNT INFORMATION	
Account Number	Tax Year
Due Date	Pay By Date
Billing Date	
Property Description:	
Physical Location:	
Current Registration Expiration:	
Value:	Gap Months Billed:

TAX INFORMATION		
Taxing District	Rate per \$100 of Value	Amount Due
		TOTAL DUE

5611PGAP 9/1/20 CMYK 3.5"

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

Account Number	Billing Date	Due Date	Pay By Date	Amount Due

TO CHANGE YOUR MAILING ADDRESS,
PLEASE FILL IN CORRECT ADDRESS BELOW

Name: _____

Address: _____

City/State/Zip: _____

MAKE CHECK PAYABLE & REMIT TO:

IMPORTANT INFORMATION

INTEREST: Interest accrues at the rate of 2% for the first month of delinquency and $\frac{3}{4}$ of 1% each following month.

VALUE: Vehicle value is determined as of January 1 of the year of the Billing Date.

APPEAL: Appeals of value, situs (location where taxed), and taxability must be filed with the tax office within thirty (30) days of the Due Date shown on form.

FAILURE TO PAY: Delinquent taxes are subject to collection actions immediately upon becoming delinquent. Taxes are delinquent after the Pay By Date shown on form. Collection actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.

COMMONLY ASKED QUESTIONS

WHY AM I RECEIVING THIS PROPERTY TAX BILL?

The registration for the vehicle listed on this notice previously expired. The vehicle registration was recently renewed or a new registration was issued. During the lapse in registration, the vehicle was considered unregistered. The County is required to collect property taxes for vehicles with an unregistered status.

HOW DOES THIS DIFFER FROM THE PROPERTY TAXES I PAID WHEN I RENEWED?

Property taxes paid to the North Carolina Department of Motor Vehicles at the time of renewal or issuance are for the same 12-month period as your registration. The taxes billed on this notice are only for the months that your vehicle was not registered.

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.