



BLADEN COUNTY MOTOR VEHICLE GAP BILLING FREQUENTLY ASKED QUESTIONS

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 Bill 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 period. The taxes billed on a Gap Property Tax Bill 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?

The value of the motor vehicle is determined as of January 1 of the year in which the taxes are computed.

How is my vehicle gap tax determined?

In computing the taxes, the assessor must use the tax rates and any additional motor vehicle taxes of the various taxing units in effect on the date the taxes are computed. The tax on the motor vehicle is the product of a fraction and the number of months for which the vehicle was not taxed between the date the registration expires and the start of the current registered vehicle tax year. The numerator of the fraction is the product of the appraised value of the motor vehicle and the tax rate of the various taxing units. The denominator of the fraction is 12.

When is the tax due?

The taxes are due on September 1 following the date the notice was prepared. Taxes are payable at par or face amount if paid before January 6 following the due date. Taxes paid on or after January 6 following the due date are subject to interest charges. Interest accrues on taxes paid on or after January 6 in the same manner as real and personal property taxes.

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 billing 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.