

# ONSLOW 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?

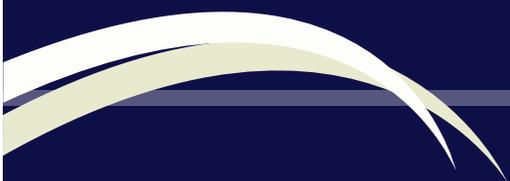
No. Property taxes paid to the North Carolina Department of Motor Vehicles (DMV) at the time of registration renewal or issuance are for the same 12-month period as your registration. The taxes billed on a GAP property tax notice are only for the months your vehicle was not registered with the NCDMV.

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.

ONslow COUNTY TAX OFFICE  
234 NW CORRIDOR BLVD  
JACKSONVILLE NC 28540



# VEHICLE REGISTRATION GAP PERSONAL PROPERTY TAX NOTICE

**IMPORTANT - PLEASE READ FRONT  
AND BACK OF NOTICE CAREFULLY**

**SAMPLE**

6299769 4013-GAP 1 1 1 1



- \* **INTEREST:** Interest accrues at the rate of 2% for the first month of delinquency and 3/4 of 1% each following month.
- \* **VALUE:** Vehicle value is determined as of January 1 of the year of the Billing Date.
- \* **APPEAL:** Owners of personal property (DOES NOT INCLUDE REAL ESTATE) may appeal the value, situs, or taxability within 30 days after the billing date of this notice. NCGS 105-317.1 (C).
- \* **FAILURE TO PAY:** Delinquent taxes are subject to collection actions immediately upon becoming delinquent. Collection actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.

ACCOUNT NUMBER	BILL NUMBER	PROPERTY CODE	TAX YEAR	BILL DATE	DUE DATE	DELINQUENT DATE
			2018	08/01/2018	09/01/2018	01/06/2019
<b>PROPERTY DESCRIPTION:</b>			<b>APPRAISED VALUE:</b> \$800.00			
<b>PHYSICAL LOCATION:</b>			<b>GAP MONTHS BILLED:</b> 17			
<b>CURRENT REGISTRATION EXPIRATION:</b>			<b>GAP VALUE:</b> \$1,133.00			
DESCRIPTION OF CHARGES		TAX RATE	AMOUNT DUE			
ONslow COUNTY		0.705	\$7.99			
<b>Credit and Debit cards are now accepted in our office for payment.</b>			<b>Note on Calculation of Taxes:</b> Because the tax rates below 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 are adjusted proportionately upward if the number of Gap Months Billed is more than 12 months.			
*TO PAY BY CREDIT CARD OR ELECTRONIC CHECK OVER THE PHONE: CALL 1-800-272-9829 AT THE PROMPT, ENTER JURISDICTION CODE #4333 OR ONLINE AT <a href="https://onslowco.munisselfservice.com">https://onslowco.munisselfservice.com</a>			<b>SAMPLE OF GAP BILL VALUE CALCULATION:</b> <b>APPRAISED VALUE: \$800.00 DIVIDED BY 12 MONTHS = \$66.67</b> <b>\$66.67 MULTIPLY BY GAP MONTHS BILLED 17 = \$1,133 (GAP VALUE)</b>			
*There is a fee charged by Official Payments for this service.						
QUESTIONS, TELEPHONE 910-989-2202 (COLLECTIONS) OR 910-989-2201 (LISTINGS) OFFICE HOURS 8:00 AM -5:00 PM, MONDAY -FRIDAY						

4013PGAP 6/21/18 CMMK perf

PLEASE RETURN THIS PORTION WITH PAYMENT AND DO NOT STAPLE OR TAPE

## VEHICLE REGISTRATION GAP PERSONAL PROPERTY TAX NOTICE

ACCOUNT NUMBER	BILL NUMBER	BILL DATE	DUE DATE	DELINQUENT DATE	AMOUNT DUE
		08/01/2018	09/01/2018	01/06/2019	\$7.99

TO CHANGE YOUR MAILING ADDRESS,  
PLEASE MAKE CHANGES BELOW

Retain the top portion of this statement and your  
canceled check for proof of payment.

NAME: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY: \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 PHONE NUMBER: \_\_\_\_\_  
 EMAIL ADDRESS: \_\_\_\_\_

**MAKE CHECK PAYABLE & REMIT TO:**

ONslow COUNTY TAX COLLECTOR  
234 NW CORRIDOR BLVD  
JACKSONVILLE NC 28540-5309



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**FREQUENT 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?** 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 (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 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 thirty (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?** Taxes are delinquent if unpaid before the January 6 that follows the September 1 due date. Delinquent taxes are subject to garnishment of wages and levy on personal property immediately upon becoming delinquent.

**PAYMENT INFORMATION:**

**PAYING YOUR BILL:** Please make all checks payable to the Onslow County Tax Collector, include lower portion of bill or write account number on your check. **PAYING BY MAIL:** Onslow County Tax Collector 234 NW Corridor Blvd. Jacksonville, NC 28540

**PAYING YOUR BILL IN PERSON:** The Tax office is located on the second floor at 234 NW Corridor Blvd, Jacksonville, NC 28540. Office hours are Monday - Friday, 8:00 am to 5:00 pm. For more information, contact Collections Division at 910-989-2202.

**ONLINE BANKING:** This method of payment can take up to 4 business days after it has been authorized before it is sent to Onslow County and applied to your tax bill. Please see your banking institution procedures prior to sending in your payment. The County cannot waive any interest due to a rejected or late payment by your financial institution. The payment will be sent back to the institution for the incorrect mailing address. Interest applies to payments received after January 7, 2019. Tax bill numbers from previous payments must be deleted and replaced with a current bill number or use your customer number. Send payments to Onslow County Tax Collector, 234 NW Corridor Blvd, Jacksonville, NC 28540.

**PAYING YOUR BILL BY USING A CREDIT/DEBIT CARD OR ELECTRONIC:**

We accept Visa, Master Card, and Discover. Payments can be made in the office, or by phone at 1-800-272-9829 using jurisdiction Code 4333, or on-line at <https://onslowco.munisselfservice.com>

**ONLINE BILL SEARCH INSTRUCTIONS:** Select Citizen Self Service located on the right hand of the screen. Next select Personal Property tab below Citizen Self Service menu. Search for bill by one of the fields: Address, Name OR Property Code.

The following fees are charged by Official Payments to use a credit/debit card or electronic check:

Credit Cards 2.50% with a \$3.95 minimum; Debit Cards are \$1.00; eChecks \$1.95.

NO receipts are returned unless specifically requested.

**ADDITIONAL INFORMATION:**

**LATE PAYMENT CHARGES:** Taxes are delinquent after January 7, 2019 at a rate of 2%.  $\frac{3}{4}$ % Interest is added each month thereafter until taxes are paid in full. Taxes paid by mail are deemed to be received as of the date of the United States Postal Service postmark, not postal meter date. The United States Postal Service mark must be affixed or payment will be deemed to be received when the payment is received in the Tax Department.

**COLLECTION PROCEDURES:** Delinquent taxes will be collected through garnishment of wages, attachment of bank accounts, debt set-off (attachment of your state refund or lottery winnings), seizure of personal property and foreclosure of real property. These remedies are made available to the Tax Collector by the NC General Statutes. Delinquent real estate taxes will be advertised in the local newspaper.

**RETURN CHECK CHARGE:** Pursuant to NC General Statute 105-357(b)(2), the penalty will be the greater of 10% of the check or \$25.00, up to maximum of \$1,000. Tax receipts are null and void if payment is made with a check that fails to clear the bank.