

MOTOR VEHICLE GAP PROPERTY TAX NOTICES

Craven County Tax Department

226 Pollock Street

New Bern, NC 28560



What is a Motor Vehicle Gap Property Tax Notice?



A Gap Property Tax Notice occurs when there are one or more months (a gap in time) between the expiration of a vehicle's registration and the renewal of that registration or the issuance of a new registration.

Why did I receive a Gap Property Tax Notice?



There was a gap in time between the expiration of your vehicle's registration and the renewal of that registration, or the issuance of a new registration. During the gap in time of the registration, the vehicle was unregistered. Per North Carolina General Statutes 105-330.3, the County is required to collect property taxes for unregistered vehicles.

How many months can a Gap Property Tax Notice cover?



A Gap Property Tax Notice can cover a time period from one month and all months that the vehicle was unregistered, without limitation.

What if my motor vehicle was not drivable during the Gap time period?



Per North Carolina General Statutes 105-330.3(a1)(2)(2) all motor vehicles are taxable as either registered or unregistered.

What if I don't pay my Gap Property Tax Notice?



Taxes are delinquent if unpaid by January 05th that follows the September 01st due date. Delinquent taxes are subject to bank attachments, wage garnishments, levy on personal property and debt setoff.

When are the taxes due, and when does interest begin?



Taxes are due by the September 01st that follows the Gap Property Tax Notice date, and due by January 05th without interest. Interest begins January 06th at 2% for the month of January and accrues $\frac{3}{4}$ of 1% for each following month.

How can I appeal?



Appeals of value, situs, (location where taxed), and taxability must be filed with the Craven County Tax Department within (30) days of the September 01st that follows the Gap Property Tax Notice date.

Craven County Tax Department

Personal Property Division

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