CHAPTER 105

ARTICLE 22A - MOTOR VEHICLES

N.C.G.S. § 105-330.5.

Notice required; distribution and collection fees.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-25, s. 29(1) — twentieth act in the lineage	21 September 2026, 04:19 UTC	2cd13498f7bec413bfda7177 - 87a5c8ecd13ca0cb5c890044 - 5d2cb4cc7b71ce1c

§ 105-330.5(a)

Notice for Registered Vehicle. - The Property Tax Division of the Department of Revenue or a third-party contractor selected by the Property Tax Division must prepare a combined tax and registration notice for each registered classified motor vehicle. The combined tax and registration notice must contain all county and municipal corporation taxes and fees due on the motor vehicle as computed by the assessor in the county of registration. If the motor vehicle has a temporary or limited registration plate issued under G.S. 20-79.1 or G.S. 20-79.1A, the combined tax and registration notice must state that the vehicle registration fees for the plate have been paid and that the vehicle's registration becomes valid for the remainder of the year upon payment of the county and municipal corporation taxes and fees that are due. A combined tax and registration notice that sets out the required information on a vehicle issued a limited registration plate constitutes the registration certificate for that vehicle.

In computing the taxes, the assessor must appraise the motor vehicle in accordance with G.S. 105-330.2 and 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 in the motor 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. This procedure constitutes the listing and assessment of each classified motor vehicle for taxation.

The combined tax and registration notice must contain the following:

(1) The appraised value of the motor vehicle.

(2) The tax rate of each taxing unit.

(3) A statement that the appraised value and the taxability of the motor vehicle may be appealed to the assessor in writing within 30 days of the due date.

(4) The registration fee imposed by the Division of Motor Vehicles and any other information required by the Division of Motor Vehicles to comply with the provisions of Chapter 20 of the General Statutes.

(5) Instructions for payment.

§ 105-330.5(a1) Proration. - When a new registration is obtained for a registered classified motor vehicle that is registered under the annual system, the taxes are prorated for the remainder of the calendar year. The amount of prorated taxes due is the product of the proration fraction and the taxes computed according to subsection (a) of this section. The numerator of the proration fraction is the number of full months remaining in the calendar year following the registration application date and the denominator of the fraction is 12.

§ 105-330.5(a2) Repealed by Session Laws 2009-445, s. 24(a), effective July 1, 2011, and applicable to combined tax and registration notices issued on or after that date, or when the Division of motor vehicles and the Department of Revenue certify that the integrated computer system or registration renewal and property tax collection for motor vehicles is in operation, whichever occurs first.

§ 105-330.5(b) Distribution and Collection Fees. - The Property Tax Division of the Department of Revenue or a third-party contractor selected by the Property Tax Division must send a copy of the combined tax and registration notice for a registered classified motor vehicle to the motor vehicle owner, as defined in G.S. 20-4.01. Upon receiving written consent from the motor vehicle owner, the notice required under this subsection may be sent electronically to an email address provided by the motor vehicle owner. The Department must establish a fee equal to the actual cost of preparing, printing, and sending the notice. The Department may receive a fee for each notice generated for a vehicle registered in a county or municipal corporation from the taxes and fees remitted to the county or municipal corporation in which the vehicle is registered. The collecting authority is responsible for collecting county and municipal taxes and fees assessed under this Article and may receive a fee for collecting these taxes and fees. The amount of this fee for an agent contracting with the Division of Motor

Vehicles must equal at least the applicable amount set under G.S. 20-63(h). The amount of this fee for the Division of Motor Vehicles is the amount set by the memorandum of understanding entered into under G.S. 105-330.11 but shall not exceed the amount set under G.S. 20-63. The Property Tax Division must establish procedures to ensure that tax payments and fees received pursuant to this Article and Chapter 20 of the General Statutes are properly accounted for and taxes and fees due other taxing units and the Division of Motor Vehicles are remitted at least once each month.

§ 105-330.5(b1) Repealed by Session Laws 1995, c. 329, s. 2.

§ 105-330.5(c) Notice for Unregistered Vehicle. - The assessor must prepare and send a tax notice for each unregistered classified motor vehicle before September 1 following the January 31 listing date. The notice must include all county and special district taxes due on the motor vehicle. In computing the taxes, the assessor must use the tax rates of the taxing units in effect for the fiscal year that begins on July 1 following the January 31 listing date. Municipalities must list, assess, and tax unregistered classified motor vehicles as provided in G.S. 105-326, 105-327, and 105-328.

§ 105-330.5(d) Scope of Levy. - A county must include taxes on registered classified motor vehicles in the tax levy for the fiscal year in which the taxes are collected.

§ 105-330.5(e) Repealed by Session Laws 2012-79, s. 3.5, effective June 26, 2012.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
20 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1991	c. 624, s. 1	ENACTED
02	1991	1991 (Reg. Sess., 1992), c. 961, s. 6	AMENDED
03	1995	c. 24, s. 1	AMENDED

04	1995	c. 329, s. 2	AMENDED
05	1995	c. 510, s. 3	AMENDED
06	2005	S.L. 2005-294, s. 6	AMENDED
07	2005	S.L. 2005-313, s. 8	AMENDED
08	2006	S.L. 2006-259, s. 31.5	AMENDED
09	2007	S.L. 2007-471, ss. 4, 5	AMENDED
10	2007	S.L. 2007-527, s. 22(b)	AMENDED
11	2008	S.L. 2008-134, s. 65	AMENDED
12	2009	S.L. 2009-445, ss. 24(a), 25(a)	AMENDED
13	2010	S.L. 2010-95, s. 22(c), (d)	AMENDED
14	2011	S.L. 2011-330, s. 42(a)	AMENDED
15	2012	S.L. 2012-79, ss. 3.5, 3.6	AMENDED
16	2013	S.L. 2013-372, s. 2(b)	AMENDED
17	2013	S.L. 2013-414, s. 70(b)-(d)	AMENDED
18	2014	S.L. 2014-3, s. 13.3	AMENDED
19	2015	S.L. 2015-108, s. 1	AMENDED
20	2025	S.L. 2025-25, s. 29(1)	AMENDED

APPARATUS II
8 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 20-79.1	(a)	*"or limited registration plate issued under"*
G.S. 20-79.1A	(a)	*"plate issued under G.S. 20-79.1 or"*
G.S. 105-330.2	(a)	*"the motor vehicle in accordance with"*
G.S. 20-4.01	(b)	*"motor vehicle owner, as defined in"*
G.S. 20-63(h)	(b)	*"least the applicable amount set under"*
G.S. 105-330.11	(b)	*"memorandum of understanding entered into under"*
G.S. 20-63	(b)	*"not exceed the amount set under"*
G.S. 105-326	(c)	*"classified motor vehicles as provided in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-330.5 (2025).

PINPOINT

N.C. Gen. Stat. § 105-330.5(a) (2025).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1991, c. 624, s. 1; 1991 (Reg. Sess., 1992), c. 961, s. 6; 1995, c. 24, s. 1; c. 329, s. 2; c. 510, s. 3; 2005-294, s. 6; 2005-313, s. 8; 2006-259, s. 31.5; 2007-471, ss. 4, 5; 2007-527, s. 22(b); 2008-134, s. 65; 2009-445, ss. 24(a), 25(a); 2010-95, s. 22(c), (d); 2011-330, s. 42(a); 2012-79, ss. 3.5, 3.6; 2013-372, s. 2(b); 2013-414, s. 70(b)-(d); 2014-3, s. 13.3; 2015-108, s. 1; 2025-25, s. 29(1).)

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