



CHAPTER 105

ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-360.

Due date; interest for nonpayment of taxes; discounts for prepayment; interest on overpayment of tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-3, s. 3(a) — fourteenth act in the lineage	21 September 2026, 03:34 UTC	0ced65dac86c7ede508a06a6 - 8db66dc2d669866988301d86 - f4524f9d80902cec

§ 105-360(a) Taxes levied under this Subchapter by a taxing unit are due and payable on September 1 of the fiscal year for which the taxes are levied. 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 as follows:

- (1) For the period January 6 to February 1, interest accrues at the rate of two percent (2%).
- (2) For the period February 1 until the principal amount of the taxes, the accrued interest, and any penalties are paid, interest accrues at the rate of three-fourths of one percent ($\frac{3}{4}\%$) a month or fraction thereof.

§ 105-360(b) Repealed by Session Laws 1987, c. 93, s. 2.

§ 105-360(c) Under the conditions established by this subsection (c), the governing body of any county or municipality levying taxes under the provisions of this Subchapter shall have authority to establish a schedule of discounts to be applied to taxes paid prior to the due date prescribed in subsection (a) above. To exercise this authority, the governing body shall:

- (1) Not later than the first day of May preceding the due date of the taxes to which it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the periods of time during which they are to be applicable.
- (2) Submit the resolution or ordinance to the Department of Revenue for approval.
- (3) Upon approval by the Department of Revenue, publish the discount schedule at least once in some newspaper having general circulation in the taxing unit.

When such a resolution or ordinance is submitted to the Department of Revenue, the Department may approve it or disapprove it in whole or in part if, in the opinion of the Department, the discounts or the periods of time for which discounts are allowed are excessive or unreasonable. Such a resolution or ordinance, once adopted and approved by the Department of Revenue, shall continue in effect until repealed. Nothing in this subsection (c) shall prevent the governing body of any taxing unit from providing by resolution that the schedule of discounts for prepayment of taxes in effect in the taxing unit on June 30, 1971, shall continue in effect through November 1, 1971, but no longer.

§ 105-360(d)**BURDEN OF PROOF**

For the purposes of computing discounts and interest, tax payments submitted by mail shall be deemed to be received as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark or if the postmark is not affixed by the United States Postal Service, the tax payment shall be deemed to be received when the payment is received in the office of the tax collector. In any dispute arising under this subsection, the burden of proof shall be on the taxpayer to show that the payment was timely made.

§ 105-360(e)

When an order of the county board of equalization and review reduces the valuation of property or removes the property from the tax lists and, based on the order, the taxpayer has paid more tax than is due on the property, the taxpayer is entitled to receive interest on the overpayment in accordance with this subdivision. An overpayment of tax bears interest at the rate set under subsection (a) of this section from the date the interest begins to accrue until a refund is paid. Interest accrues from the later of the date the tax was paid and the date the tax would have been considered delinquent under G.S. 105-360. A refund is considered paid on a date determined by the governing body of the taxing unit that is no sooner than five days after a refund check is mailed.

14 ACTS

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.



Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 1403	ENACTED
02	1943	c. 667	AMENDED
03	1945	c. 247, s. 3	AMENDED
04	1945	c. 1041	AMENDED
05	1947	c. 888, s. 1	AMENDED
06	1969	c. 921, s. 1	AMENDED
07	1971	c. 806, s. 1	AMENDED
08	1973	c. 476, s. 193	AMENDED
09	1977	c. 327, s. 2	AMENDED
10	1977	c. 630	AMENDED
11	1979	c. 233, ss. 1, 2	AMENDED
12	1987	c. 93, ss. 1, 2	AMENDED
13	2008	S.L. 2008-35, s. 2.7	AMENDED
14	2011	S.L. 2011-3, s. 3(a)	AMENDED

1 AUTHORITY

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. 105-360	(e)	"would have been considered delinquent under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-360 (2011).

PINPOINT

N.C. Gen. Stat. § 105-360(a) (2011).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 1403; 1943, c. 667; 1945, c. 247, s. 3; c. 1041; 1947, c. 888, s. 1; 1969, c. 921, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1977, c. 327, s. 2; c. 630; 1979, c. 233, ss. 1, 2; 1987, c. 93, ss. 1, 2; 2008-35, s. 2.7; 2011-3, s. 3(a).)

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