

MOTOR VEHICLE GAP BILLING FAQ's

Town of Wilkesboro is responsible for billing, and collecting taxes on registered motor vehicles for months that were previously untaxed between the registration and renewal dates. This is known as Gap Billing. Legislation enacted during the 2017 General Assembly Session established the requirements and procedures to conduct gap billing.

WHAT IS GAP BILLING OF PROPERTY TAXES FOR UNREGISTERED VEHICLES?

Gap billing of property taxes occurs when there is 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 town. There was a gap in time between when the registration expired and when it was renewed with the NC DMV. The gap property tax notice you received is for the taxes due during that gap in time. The Town is required to collect property taxes for unregistered vehicles per N.C. § 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 (NC 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 NC DMV.

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 based on the value by the Wilkes County Tax Assesor.

WHAT HAPPENS IF THE BILL BECOMES DELINQUENT?

Interest will be assessed on January 6, 2021 in the amount of 2%. An additional 0.75% will be assessed on the first day of each month thereafter until paid. Collection actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.

WHERE DO I SEND IN MY PAYMENT? The following are payment options:

Mail a check or money order and payment stub using the return envelope that accompanied the tax bill, or to Town of Wilkesboro, Tax Dept. P.O. Box 1056, Wilkesboro, NC 28697.

Pay at the Wilkesboro Town Hall. The inside payment counter and the drive-thru window are located at 203 West Main Street, Wilkesboro, NC. We are open 8 a.m. - 5 p.m., Monday - Friday with cash, check, money order, debit or credit cards are accepted. Make payable to Town of Wilkesboro.