

April 19, 2007

**H 1854. VEHICLE PROPERTY TAX CHANGES.** Filed 4/19/07. *TO REFORM THE METHOD OF COLLECTING PROPERTY TAXES ON AUTOMOBILES.*

Repeals SL 2005-294 (which created a combined system for taxation and registration of motor vehicles to take effect July 1, 2010), and revises GS Chapter 105, Article 22A to provide for the taxation of motor vehicles on the same schedule as other property (taxes assessed January 1, due September 1, and payable at par through the following January 5) rather than the current system of staggered assessment and due dates based upon the date of registration or renewal. Eliminates the provisions of GS 105-330.4 imposing 5% interest for the first month after delinquency and incorporates the interest provisions of GS 105-360. Amends GS 105-330.3 to charge DMV rather than county assessors with the responsibility of listing all motor vehicles, both registered and unregistered, titled in the state. Requires DMV to separate the list by county, to send the list by the last day of the month following the close of the listing period, and to update the list to reflect notifications from vehicle owners that a vehicle has moved from one county to another. Requires vehicle owners to list vehicles omitted from tax records within 30 days after receipt of a tax notice omitting the vehicle and to notify DMV upon moving a vehicle to a new county. Amends GS 105-330.2 to require that vehicle value be determined as of January 1 of the year in which the vehicle is listed and to provide owners 90 days (was, 30) after the date of the tax notice to appeal a vehicle's appraised value. Eliminates the provisions of GS 105-330.4(c) that prevented taxes on registered motor vehicles from becoming a lien on real property. Amends GS 105-330.7 to require the tax collector to send the list of vehicles on which taxes remain delinquent to DMV on the first day of February. Effective for taxable years beginning on or after July 1, 2009.

**Intro. by Allred.**

GS 105