



**DURHAM COUNTY TAX ADMINISTRATOR**  
 PO BOX 3397  
 DURHAM NC 27702-3397

**ADDRESS SERVICE REQUESTED**

**VEHICLE REGISTRATION GAP PROPERTY TAX NOTICE**

Taxpayer's name  
 Taxpayer's address Line 1  
 Taxpayer's address Line 2

**IMPORTANT INFORMATION**

**OFFICE LOCATION:** 200 East Main Street  
 Administrative Complex, First Floor  
 Durham, NC 27701

**OFFICE HOURS:** Monday-Friday 8:30 am - 5:00 pm

**PHONE NUMBERS:** Tax Department (919) 560-0300  
 Fax (919) 560-0350

**WEBSITE:** <http://www.dconnc.gov>

**DURHAM COUNTY E-SERVICE**

**ELECTRONIC CHECK:** <http://www.dconnc.gov>  
 Go to Tax Administration, Select Payment Options

**CREDIT CARD:** Call 1-866-892-0656  
 A processing fee applies.

• ADDITIONAL INFORMATION is printed on the reverse side.

NOTICE DATE	OWNER ID	TAX YEAR	RECEIPT#	BILL NUMBER	APPRAISED VALUE	GAP MONTHS	GAP VALUE *
02/09/2018	1234567	2018	8765432	2345678	6690	18	10044
YEAR	MAKE	VEHICLE BODY	VEHICLE VIN #	VEHICLE PLATE#	CURRENT REGISTRATION DATE	DISTRICT	
2006	FORD	TK	VIN1234567891011	SAMPLE	10/20/2017	8	
JURISDICTION						TAX RATE	AMOUNT DUE *
CNTY-DURHAM						0.6708	67.38
CAPITAL FINANCE						0.0971	9.75
TOWN-CHAPEL HILL						0.5080	51.02
<b>See reverse side for more information.</b>							
<b>IMPORTANT</b>	<b>APPEAL PROCESS:</b> Appeals of value, situs (location where taxed), and taxability must be filed with the tax office within thirty (30) days of the Due Date.					<b>TOTAL DUE</b>	<b>\$128.15</b>
						<b>DUE DATE</b>	09/01/2018
						<b>INTEREST BEGINS</b>	01/08/2019
<b>10% PENALTY FOR RETURNED CHECKS</b>							

\* **Calculation of Gap Value and Amount Due:** Because the Appraised Value and the Tax Rates above are based on a 12-month year, the Gap Value and the Amount Due are adjusted proportionately downward if the number of Gap Months is less than 12 months and are adjusted proportionately upward if the number of Gap Months is greater than 12 months.

DETACH AND RETAIN TOP PORTION FOR YOUR RECORDS

DCVEHGAP

**PLEASE RETURN THIS PORTION WITH PAYMENT**

NOTICE DATE	OWNER ID	TAX YEAR	RECEIPT#	BILL NUMBER	GAP VALUE	DUE DATE	INTEREST BEGINS
02/09/2018	1234567	2018	8765432	2345678	10044	09/01/2018	01/08/2019

**TO CHANGE YOUR MAILING ADDRESS,  
 PLEASE FILL IN YOUR NEW ADDRESS BELOW**

**TOTAL DUE**  
**\$128.15**

**CHANGE OF ADDRESS**

NAME: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY, STATE, ZIP: \_\_\_\_\_



MAKE CHECK PAYABLE & REMIT TO:

Taxpayer's name  
 Taxpayer's address Line 1  
 Taxpayer's address Line 2

**DURHAM COUNTY TAX COLLECTOR**  
 PO BOX 3397  
 DURHAM NC 27702-3397

**WHAT IS GAP BILLING OF PROPERTY TAXES FOR UNREGISTERED VEHICLES?**

Gap billing of property taxes occurs when there are one or more months (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?**

There was a gap in the registration of your vehicle resulting in a gap in the taxes billed. The registration for your vehicle previously expired. The vehicle registration was recently renewed or a new registration was issued. During the gap in registration, the vehicle was unregistered. The County is required to collect property taxes for unregistered vehicles per North Carolina General Statute 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 (NCDMV) 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 NCDMV.

**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 as of January 1 of the calendar year in which the gap property tax notice was computed.

**HOW CAN I APPEAL?**

Appeals of value, situs (location where taxed), and taxability must be filed with the tax office within thirty (30) days of the Due Date.

**WHEN ARE THE TAXES DUE AND WHEN DOES INTEREST START?**

Taxes are due by the September 1 that follows the gap property tax notice date and can be paid without interest before the following January 6. Interest accrues for taxes paid on or after January 6 at 2% for the month of January and accrues at 3/4 of 1% for each following month.

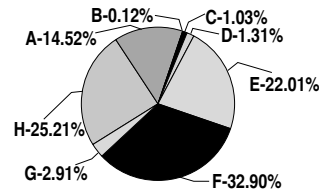
**WHAT IF I DO NOT PAY?**

Taxes are delinquent if not paid before the January 6 that follows the September 1 due date. Delinquent taxes are subject to collection actions immediately upon becoming delinquent. Collection actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.

**WHO DO I CONTACT IF I HAVE QUESTIONS?**

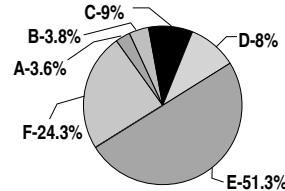
Please contact Durham County Tax Administration at 919-560-0300 for more information or visit [www.dconcc.gov](http://www.dconcc.gov)

**How Your Property Tax Dollars Are Used:**



*County Expenditures*

- A - Public Safety
- B - Transportation
- C - Environmental Protection
- D - Econom. &
- E - Human Service
- F - Education
- G - Cultural & Recreational
- H - General Government
- Physical Devlp.



*City Expenditures*

- A - Non-Assigned
- B - Governance
- C - Administrative and Support
- D - Community Building
- E - Public Safety
- F - Public Service

**PAYMENT INFORMATION**

- Payments should be mailed to the address printed on the front of your bill, or made in person at our office located at 200 East Main Street, First Floor, Durham, NC 27701.
- Payments received by mail are deemed to be received as of the date of the U.S. Postal Service postmark.
- Taxes are due on September 1 and, if not paid before January 6, will have initial interest added at a rate of 2% to the unpaid principal amount for the month of January. Interest will accrue at the rate of 3/4 of 1% each month thereafter until paid in full. You may start making payments upon receipt of this bill; however, taxes not paid in full before January 6th will be subject to enforcement procedures by the Tax Collector's Office. Enforcement actions may include bank attachment, wage garnishment, levy on personal property, debt setoff, and attachment of escheats.
- The penalty for presenting in payment of taxes a check or electronic funds transfer that is returned or not completed due to insufficient funds or nonexistence of an account of the drawer or transfer is \$25.00 or 10% of the amount of the check or electronic invoice, whichever is greater.
- Receipts will not be sent for mail payments. For proof of payment and income tax purposes, retain the top portion of this notice for your records or you can obtain a receipt by visiting our website at <http://www.dconcc.gov>, select Tax Administration.