

Vehicle Registration GAP Billing

WHAT IS A GAP BILL? A gap bill is a property tax bill that covers the months between the expiration of a vehicle's registration and the renewal of that registration or the issuance of a new registration.

WHY AM I RECEIVING A BILL? The registration for your vehicle previously expired. The vehicle registration was recently renewed or a new registration was issued. During this gap in registration, the vehicle was unregistered. The City is required to collect property taxes for unregistered vehicles per [North Carolina General Statute 105-330.3](#)

I PAID PROPERTY TAX WHEN I RENEWED. Property taxes paid to the NC Department of Motor Vehicles at the time of renewal or issuance are for the same 12-month period as your registration. The taxes billed on this notice are only for the months your vehicle was not registered.

HOW MANY MONTHS CAN A GAP BILL COVER? A gap bill will cover at least one month and will cover all months between registrations, without limitation.

WHEN IS MY GAP BILL VALUE DETERMINED? Vehicle value is determined as of January 1 of the calendar year in which the gap bill was computed.

CAN I APPEAL? Appeals of value, situs (location where taxed) and taxability must be filed with the Union County Tax Assessor's office within 30 days of the September 1 that follows the gap bill date. The letter of appeal should detail your reason for appeal and include any documentation that will assist in reviewing the account.

WHEN ARE THE TAXES DUE & WHEN DOES INTEREST BEGIN? Taxes are due by the September 1 that follows the gap bill date and can be paid without interest before the following January 5. Interest accrues for taxes paid after January 5 at 2% for the month of January and accrues at $\frac{3}{4}$ of 1% for each following month.

WHAT IF I DO NOT PAY THE GAP BILL? Taxes are delinquent if paid after the January 5 that follows the September 1 due date. Delinquent taxes are subject to collection actions, which may include bank account attachment, wage garnishment, levy on personal property or setoff of income tax refunds.

HOW CAN CITIZENS AVOID THIS? Do not have your expiration date rolled forward.

HOW MAY I PAY THIS BILL? Payments may be mailed to City of Monroe PO Box 69, Monroe, NC 28110 or paid in person at the City of Monroe Customer Service building. Additional payment options may be found here: [Payment Options](#)

Please contact the City of Monroe Collections Department at 704-282-4516 with payment questions.

*For questions about value or situs please contact the
Union County Tax Assessment Division at 704-283-3746
<http://www.co.union.nc.us/departments/taxes-property>*