

# North Carolina Tax Collectors Association

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The Coronavirus pandemic has caused many people, establishments, and entities to experience changes that the majority of us have never experienced before. There are many unknown factors associated with these uncertain times. One thing we are all certain of is that property taxes must continue on. For many, they will have some difficulty paying these taxes and we are fully aware of that. While we can't ignore those taxes, we can offer some support for payment options to be available.

Most tax offices send their bills out in July/August of each year. These taxes are due annually on September 1 of any given year and don't become delinquent until after January 5 of the following year. At that time penalties and interest will begin to accrue. These penalties and interest are non-negotiable according to the North Carolina General Statutes.

While payment plans are not mentioned in our statutes, many North Carolina collectors do routinely offer them as an option to taxpayers. The Board of Directors of this Association is in full support of and encourages the use of payment plans upon request that begin when tax bills are mailed in July/August and end with the final payment being made prior to June 30, 2021. While the directors do encourage the use of payment plans in response to this pandemic, we also acknowledge that the final decision to offer this type of arrangement lies solely with each individual county.

Our hopes are that this opportunity will help taxpayers and businesses regroup to get back on their feet and rebuild.

Sincerely,

Allison Snell  
President, NCTCA