

NCLM Municipal Calendar

2023-2024 Municipal Calendar

July 2023

July 1, 2023

- A. Fiscal Year 2023-2024 begins. [G.S. 159-8\(b\)](#)
- B. Last day for FY 2023-2024 budget ordinance adoption. [G.S. 159-13\(a\)](#) If budget ordinance is not adopted by July 1, governing body must make interim appropriations for salaries, debt service, and ordinary expenses. [G.S. 159-16](#). Budget ordinance must be entered in the minutes of the governing body, and within five days after adoption, copies must be filed with the finance officer, budget officer, and clerk. [G.S. 159-13\(d\)](#)
- C. Begin new interest rate on delinquent property taxes paid today through July 31. [G.S. 105-360\(a\)\(2\)](#)

- D. First day of six-month period for filing refund applications with Department of Revenue for sales and use taxes paid in FY 2022-2023 (Form E-585). Last day is December 30, 2023. [G.S. 105-164.14\(c\)](#) [NCDOR Form](#)
- E. First day of three-week period for municipalities to file with Department of Transportation a certified statement relating to eligibility for Powell Bill funds (with a certified map and street listing) showing all claimed street mileage. If applicable, a list of streets that were added/deleted from the street system between July 1, 2022, and June 30, 2023, should be attached. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2023-2024 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)
- F. Begin process of filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2023. If the municipality holds any such property valued at \$50 or more, it must send written notice by first class mail to the apparent owner at least 60 but no more than 120 days before the date the report is filed. Report covers property presumed abandoned during the period from July 1, 2022 to June 30, 2023. If reporting 50 or more property owner records, report must be filed electronically. [G.S. 116B-59](#); [G.S. 116B-60](#)
- G. Municipalities operating gas, electric or telephone systems must submit verified report for FY 2022-2023 to the North Carolina Utilities Commission as soon as

possible after the close of the fiscal year, but no later than November 15, 2023. [G.S. 62-47](#); [NCUC Rule R1-33](#)

- H. As soon as possible after the close of the fiscal year, FY 2022-2023 accounts must be audited by a Certified Public Accountant (CPA) or an accountant certified by the Local Government Commission (LGC) as qualified to audit local government accounts. [G.S. 159-34\(a\)](#)

July 2

After July 1 and before being charged with FY 2023-2024 taxes (which can be no later than September 1), tax collector must make sworn report to governing board showing list of real property and personal property owners whose FY 2022-2023 taxes remain unpaid. [G.S. 105-373\(a\)](#). After July 1 and before being charged with FY 2023-2024 taxes, tax collector must make full settlement with the governing body for FY 2022-2023 taxes. [G.S. 105-373\(a\)](#)

July 4

Independence Day– state and federal holiday

July 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary

Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#);
[ORBIT](#); [LGERS Employer Manual](#)

July 10

- A. Quarterly report on building projects due to Department of Administration's Office of Historically Underutilized Businesses using HUBSCO online system. [G.S. 143-128.3](#); [HUBSCO](#)
- B. Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

July 15

- A. Last day to certify to the Secretary of Revenue the number of qualifying PEG (public, educational or government access) channels provided for the municipality's use by a cable service provider during FY 2022-2023 ([Form TRPEG](#)). [G.S. 105-164.44J\(b\)](#)
- B. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- C. Monthly North Carolina tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than

\$2,000 of state income taxes per month. [G.S. 105-163.6](#)

- C. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

July 21

Last day to submit to Department of Transportation the certified statement relating to eligibility for Powell Bill funds and certified map showing municipal street mileage along with a list of streets that were added/deleted from the street system between July 1, 2022 and June 30, 2023. [G.S. 136-41.1](#); [Powell Bill](#)

July 21

Submit annual North Carolina Demographic Survey (NCDS) to Office of State Budget & Management (OSBM), with updates on boundary and annexation changes, group quarters, and new residential construction and mobile homes. [This survey is separate from the *federal* [boundary and annexation survey](#) due March 1. Both must be completed since completing one does not provide information to the other.] Failure to complete the state survey in a timely manner could reduce a municipality's population-based revenue distributions. [G.S. 143C-2-2](#); [OSBM FAQGeneral](#)

July 25

Report due to Local Government Commission (LGC) on status of deposits and investments made during the period from January 1, 2023 through June 30, 2023 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Resource Page](#); [Quick Reference Document](#)

July 31

- A. Last day for municipalities to submit Form COLL-91 (formerly INV-91) to their banks and to the State Treasurer listing deposit accounts as of June 30, 2023. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form Coll-91](#)
- B. Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, Division of Employment Security, if municipality is a reimbursing employer. [G.S. 96-9.6](#). If municipality is a contributing employer, both quarterly report and contributions are due. [G.S. 96-9.15](#)
- C. Quarterly North Carolina income tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)
- D. For units filing North Carolina income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of North Carolina income tax per month), Form NC-5Q due to Department of Revenue to reconcile tax paid with tax withheld. (Deadline is extended an additional 10 days if all required payments

were made during quarter and no additional tax is due.)
[NC-5Q](#)

- E. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- F. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

AUGUST 2023

August 1, 2023

- A. Governing board must make property tax levy by today. [G.S. 105-347](#)

- B. Financial report regarding expenditures of Powell Bill funds during FY 2021-2022 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)

August 1

Begin new interest rate on delinquent property taxes paid today through August 31. [G.S. 105-360\(a\)\(2\)](#)

August 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

August 10

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

August 15

- A. Local government sales and tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

August 26

On or before August 26th, a letter regarding provisional estimates will be sent to each municipality.

Municipalities will have until the close of business on September 8, 2023 (the 4th business day before September 15) to contact Office of State Budget & Management (OSBM) about any errors. [OSBM](#); [FAQGeneral](#)

August 31

- A. Last day for holder of abandoned and unclaimed property to give written notice to apparent owner of such property

to satisfy minimum 60-day notice required to file Form ASD-21 and Form ASD-159 by deadline of October 31, 2023. This applies to property presumed abandoned between July 1, 2022 and June 30, 2023. [G.S. 116B-59](#); [G.S. 116B-60](#)

- B. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- C. If the governing body, by statutory deadline (May 1), has previously duly established and adopted a schedule of discounts to be applied to taxes paid prior to the due date, this is the last day to pay FY 2023-2024 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

September 2023

September 1, 2023

- A. On or before today, governing board must deliver tax receipts to tax collector. Prior to this, tax collector must have delivered duplicate receipts for prepaid taxes to finance officer, demonstrated that all prepayments have been deposited to the credit of the taxing unit, made annual settlement for all taxes in his or her hands for collection, and provided bond for taxes for current year and all prior years in his or her hands for collection. [G.S. 105-352](#); [G.S. 105-373](#)

- B. FY 2023-2024 property taxes become due today (payable at par through January 5, 2024). [G.S. 105-360\(a\)](#)
- C. Prorated FY 2022-2023 municipal taxes become due on property located in areas annexed between September 2, 2022, and June 30, 2023, and are treated as FY 2023-2024 taxes for the purposes of collection. [G.S. 160A-58.10\(b\)](#)
- D. Prorated FY 2023-2024 municipal taxes become due on property located in areas annexed between July 1, 2023 and September 1, 2023. (Prorated taxes for areas annexed after September 1, 2023 and before July 1, 2024 do not become due until September 1, 2024.) [G.S. 160A-58.10\(b\)](#)
- E. Last day to initiate enforced collection remedies for FY 2013-2014 taxes. [G.S. 105-378\(a\)](#)
- F. Deadline to submit Solid Waste and Materials Management Annual Report for FY 2022-2023 to Department of Environmental Quality. [G.S. 130A-309.09A](#); [LG Form](#)
- G. Begin new interest rate on delinquent property taxes paid today through September 30. [G.S. 105-360\(a\)\(2\)](#)

September 4

Labor Day– state and federal holiday

September 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

September 8

Municipalities will have until the close of business on September 8, 2023 (the 4th business day before September 15) to contact Office of State Budget & Management (OSBM) about any errors regarding the provisional estimates provided towards the end of August. [OSBM FAQ-General](#)

September 11

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

September 15

- A. Quarterly distributions due from Department of Revenue of municipal share of proceeds from sales tax on electricity ([G.S. 105-164.44K](#)), sales tax on piped natural gas ([G.S.](#)

- [105-164.44L](#)), sales tax on telecommunications ([G.S. 105164.44F](#)), and sales tax on video programming ([G.S. 105164.44I](#)).
- B. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- E. Final estimates will be prepared by and certified by OSBM on September 15th to enable the Department of Transportation to meet the requirements of [G.S. 136-41.1\(a\)](#). (Any municipality whose final estimate is different from their provisional estimate will be sent a follow up letter on or before September 30th.) [OSBM FAQ-General](#)

September 30

Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

October 2023

October 1, 2023

- A. Begin new interest rate on delinquent property taxes paid today through October 31. [G.S. 105-360\(a\)\(2\)](#)

- B. First half of Powell Bill allocations distributed by Department of Transportation on or before today. [G.S. 136-41.1](#); [Powell Bill](#) Municipalities that failed to file the annual Powell Bill expenditure report by today are ineligible for this distribution. [G.S. 136-41.3\(b1\)](#)

October 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

October 9

Columbus Day– federal holiday

October 10

- A. Quarterly report on building projects due to Department of Administration's Office of Historically Underutilized Businesses using HUBSCO online system. [G.S. 143-128.3](#); [HUBSCO](#)

- B. Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

October 16

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- C. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- D. Deadline for certain nonprofits, including volunteer fire and EMS, to file semi-annual request for sales and use tax refund for taxes paid in first six months of the calendar year. (Governmental entities file on annual basis.) [G.S. 105-164.14\(b\)](#)

October 31

- A. Annual financial information report (AFIR Form) due to

Local Government Commission (LGC). [G.S. 159-33.1](#);
[AFIR](#)

- B. Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, Division of Employment Security, if municipality is a reimbursing employer. [G.S. 96-9.6](#). If municipality is a contributing employer, both quarterly report and contributions are due. [G.S. 96-9.15](#)
- C. Quarterly North Carolina income tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)
- D. For units filing North Carolina income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of North Carolina income tax per month), Form NC-5Q due to Department of Revenue to reconcile tax paid with tax withheld. (Deadline is extended an additional 10 days if all required payments were made during quarter and no additional tax is due.)
[NC-5Q](#)
- E. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.
- F. Last day to file annual report of abandoned and unclaimed property with State Treasurer, Forms ASD-21 and ASD159. Report covers property presumed abandoned during period from July 1, 2022 to June 30, 2023. Written notice regarding such property must have been mailed to apparent owner of affected property between 60 and 120

days prior to actual date report is filed. [G.S. 116B-59](#);
[G.S. 116B-60](#)

- G. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- H. Deadline for fire chief of each city that has a local firefighters' relief fund to file Relief Fund Report with North Carolina State Firefighters' Association. [G.S. 58-84-46](#); [G.S. 58-84-30](#); [NCSFA](#)

November 2023

November 1, 2023

Begin new interest rate on delinquent property taxes paid today through November 30. [G.S. 105-360\(a\)\(2\)](#)

November 6

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#);
[ORBIT](#)

November 10

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

November 11

Veterans Day– state and federal holiday

November 15

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

- E. Last day for municipalities operating gas, electric, or telephone systems to submit verified report for FY 2022-2023 to the North Carolina Utilities Commission. [G.S. 62-47](#); [NCUC Rule R1-33](#)

November 23

Thanksgiving Day– state and federal holiday

November 24

State holiday

November 30

- A. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- B. Anticipated date on or about which Division of Employment Security sends annual reconciliation statements for unemployment benefits to municipalities that are reimbursing employers. (Mailing is generally in late November or early December.) Statement will cover 3rd quarter 2022 through 2nd quarter 2023. Municipality has 30 days from the date of the notice to make any payments due. [DES](#)

December 2023

December 1, 2023

- A. Last day to file notice with Division of Employment Security of municipality's change to reimbursement method for purposes of unemployment insurance fund, to be effective January 1, 2024. [G.S. 96-9.6](#)
- B. Municipal Street Fiscal Data Report is due. [Powell Bill](#)
- C. Begin new interest rate on delinquent property taxes paid today through January 2. [G.S. 105-360\(a\)\(2\)](#)
- D. Time period for fire chief to submit year-end roster and training certification to North Carolina State Firefighters Association runs today through January 15. Certification of the roster is online. [NCSFA](#)

December 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

December 11

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding

month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

December 15

- A. Quarterly distributions due from Department of Revenue of municipal share of proceeds from sales tax on electricity ([G.S. 105-164.44K](#)), sales tax on piped natural gas ([G.S. 105-164.44L](#)), sales tax on telecommunications ([G.S. 105164.44F](#)), and sales tax on video programming ([G.S. 105164.44I](#)).
- B. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

December 25

Christmas Day- State and federal holiday (*observed*)

December 26

State holiday

December 27

State holiday

December 30

- A. Anticipated date on or about which reimbursement payments are due to Division of Employment Security for unemployment benefits charged to municipalities that are reimbursing employers. This is 30 days from when the reconciliation statements were mailed on or about November 30. (Please adjust based on actual mailing date of the statement that is received.) [DES](#)

- B. Last day to file FY 2022-2023 sales and use tax refund applications with Department of Revenue. [G.S. 105-164.14\(c\)](#) [NCDOR Form](#)

- C. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

December 31

Second half of Powell Bill allocations distributed by Department of Transportation on or before today. [G.S.](#)

[136-41.1](#); [Powell Bill](#) Municipalities that failed to file the annual Powell Bill expenditure report by today are ineligible for this distribution. [G.S. 136-41.3\(b1\)](#)

January 2024

January 1, 2024

New Year's Day- state and federal holiday (*observed*)

January 3

- A. Today through end of February, consult with municipal attorney about 2023 municipal property transactions required to be reported to the IRS on Form 1099-S. (Transactions in which the governmental unit is the transferor are exempted from reporting, but if unit is the transferee and the municipal attorney is responsible for closing the transaction, he or she may also be responsible for reporting.) [26 C.F.R. 1.6045-4](#); [Form 1099-S](#)
- B. Property tax listing period begins. [G.S. 105-307](#)

January 5

Last day for paying FY 2023-2024 property taxes at par. [G.S. 105-360\(a\)](#)

January 6

- A. Unpaid FY 2022-2023 property taxes become delinquent today. Tax collector may use enforced collection remedies beginning today. [G.S. 105-360\(a\)](#); [G.S. 105-365.1 - G.S. 105-378](#)

- B. Taxes paid on or after January 6 following the due date are subject to interest charges. Interest accrues on taxes, paid on or after January 6, as follows: for the period of January 6 – January 31, interest accrues at the rate of 2%, and; for the period February 1 until: (a) the principal amount of the taxes, (b) the accrued interest, and (c) any penalties are paid, interest accrues at the rate of threequarters of one percent (3/4%) a month (or fraction thereof). [G.S. 105-360\(a\)\(1\)&\(2\)](#)

January 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

January 10

- A. Quarterly report on building projects due to Department of Administration's Office of Historically Underutilized Businesses using HUBSCO online system. [G.S. 143-128.3](#); [HUBSCO](#)

- B. Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

January 15

Last day for fire chief to certify roster with North Carolina State Firefighters Association. Certification of the roster is online. [NCSFA](#)

January 15

Martin Luther King, Jr. Birthday– state and federal holiday

January 16

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

January 25

Report due to Local Government Commission (LGC) on status of deposits and investments made during the period from July 1, 2023 through December 31, 2023

(Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Resource Page](#); [Quick Reference Document](#)

January 31

- A. Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, Division of Employment Security, if municipality is a reimbursing employer. [G.S. 96-9.6](#). If municipality is a contributing employer, both quarterly report and contributions are due. [G.S. 96-9.15](#)

- B. Quarterly North Carolina income tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)

- C. Monthly North Carolina tax withholding report Form NC5 and payment for December 2021 due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

- D. For units filing North Carolina income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of North Carolina income tax per month), Form NC-5Q due to Department of Revenue to reconcile tax paid with tax withheld. (Deadline is extended an additional 10 days if all required payments were made during quarter and no additional tax is due.) [NC-5Q](#)

- E. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.
- F. For smallest employers (annual liability for withheld federal taxes of \$1,000 or less), employer's annual Form 944 due to IRS.
- G. Last day to file annual Form NC-3 with Department of Revenue to reconcile tax withholding from employee wages in calendar year 2023. [G.S. 105-163.7](#)
- H. Last day to furnish tax withholding statement (W-2 Form) to each employee. [G.S. 105-163.7](#)
- I. File form TR-2 with North Carolina Department of Revenue. (Certified report providing information related to property values and levies.) [Municipality Form TR-2 NCDOR FAQ](#)
- J. Last day to provide annual secondary market disclosure to the [Municipal Security Rulemaking Board](#) (MSRB) via the [Electronic Municipal Market Access](#) (EMMA). Annual secondary market disclosure is a filing requirement agreed upon during the sale of General Obligation and certain Non-General Obligation Bonds. SEC Rule 15c2-12; [EMMA Procedure](#)
- K. Last day to list property for taxation without penalty (unless county commissioners have extended pursuant to statute). [G.S. 105-307](#)

- L. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

February 2024

February 1, 2024

Begin new interest rate on delinquent property taxes paid today through February 29. [G.S. 105-360\(a\)\(2\)](#)

February 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT; LGERS Employer Manual](#)

February 12

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

February 12

- A. By today (second Monday in February), tax collector must report to governing board the total amount of unpaid taxes for the current fiscal year that are liens on real property. [G.S. 105-369\(a\)](#)

- B. Upon receipt of tax collector's report, governing body orders posting and advertisement of tax liens at least once between March 1 and June 30. [G.S. 105-369\(a\)](#); [G.S. 105-369\(c\)](#)
- C. Tax collector must give notice of tax liens and of advertisement of such liens to the record owners of the affected properties at least 30 days prior to the date of publication. [G.S. 105-369\(b1\)](#)

February 15

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- E. Last day to furnish IRS Form 1099-S to transferor reflecting information given to IRS about 2022 property transactions. [26 C.F.R. 1.6045-4](#) [Form 1099-S](#)

February 19

Washington's Birthday– federal holiday

February 28

- A. Last day to file IRS Form 1099-S on municipal property transactions closed in 2023. (If filed electronically, the last day to file is March 31.) [26 C.F.R. 1.6045-4](#) [Form 1099-S](#)

- B. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

March 2024

March 1, 2024

- A. Tax collector posts notice of tax liens and advertises at least once between today and June 30 in one or more newspapers of general circulation in the taxing unit. Tax collector must have given notice of tax liens and of advertisement of such liens to record owners of the affected properties at least 30 days prior to the date of publication. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)

- B. Annual federal boundary and annexation survey (BAS) due in order to have updates reflected in data for American Community Survey and Population Estimates Programs. [Boundary and Annexation Survey](#); [FAQ](#)

- C. Begin new interest rate on delinquent property taxes paid today through March 31. [G.S. 105-360\(a\)\(2\)](#)

March 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

March 11

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

March 15

- A. Quarterly distributions due from Department of Revenue of municipal share of proceeds from sales tax on electricity ([G.S. 105-164.44K](#)), sales tax on piped natural gas ([G.S. 105-164.44L](#)), sales tax on telecommunications ([G.S. 105-164.44F](#)), and sales tax on video programming ([G.S. 105-164.44I](#)).
- B. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

March 29, 2024

Good Friday– state holiday

March 31

Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

April 2024

April 1, 2024

Begin new interest rate on delinquent property taxes paid today through April 30. [G.S. 105-360\(a\)\(2\)](#)

April 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

April 10

- A. Quarterly report on building projects due to Department of Administration's Office of Historically Underutilized Businesses using HUBSCO online system. [G.S. 143-128.3](#); [HUBSCO](#)
- B. Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

April 14

Deadline for certain nonprofits, including volunteer fire and EMS, to file semi-annual request for sales and use tax refund for taxes paid in last six months of the calendar year. (Governmental entities file on annual basis.) [G.S. 105-164.14\(b\)](#)

April 15

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

April 16

Emancipation Day— District of Columbia holiday (*observed*)

April 15

Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

April 30

- A. By today each department head must file budget requests and revenue estimates for FY 2024-2025 with the budget officer. At the same time, the finance officer or

department heads must send to the budget officer the following:

1. Complete statement of amount expended for each category of expenditure in FY 2022-2023;
 2. Complete statement of amount estimated to be expended for each category of expenditure by the end of FY 2023-2024;
 3. Amount of revenue from each source during FY 2022-2023;
 4. Estimate of revenue from each source by end of FY 2023-2024. [G.S. 159-10](#)
- B. Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, Division of Employment Security, if municipality is a reimbursing employer. [G.S. 96-9.6](#). If municipality is a contributing employer, both quarterly report and contributions are due. [G.S. 96-9.15](#)
- C. Quarterly North Carolina income tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)
- D. For units filing North Carolina income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of North Carolina income tax per month), Form NC-5Q due to Department of Revenue to reconcile tax paid with tax withheld. (Deadline is extended an additional 10 days if all required payments were made during quarter and no additional tax is due.) [NC-5Q](#)

- E. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.
- F. Last day for county commissioners to adopt a resolution changing the method of sales tax allocation (per capita or ad valorem) among the county and the municipalities therein for FY 2024-202. [G.S. 105-472\(b\)](#)
- G. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

April 30

Beer and wine local licenses expire today. [G.S. 105113.70\(b\)](#)

May 2024

May 1, 2024

- A. If governing body wishes to establish discount schedule for FY 2024-25 property taxes paid early (i.e., paid by August 31), it must do so by ordinance or resolution by today and submit it to the Property Tax Division, Department of Revenue, for approval. Discount schedule must be published at least once in a newspaper of general circulation in the taxing unit, and it continues in effect for later years until amended or repealed. [G.S. 105-360\(c\)](#)

- B. Annual beer and wine local license period begins. [G.S. 105-113.70\(b\)](#)

May 1

Begin new interest rate on delinquent property taxes paid today through May 31. [G.S. 105-360\(a\)\(2\)](#)

May 6

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT; LGERS Employer Manual](#)

May 10

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

May 15

- A. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S.](#)

[105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)

- B. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- E. By today Department of Environmental Quality provides Department of Revenue with list of cities excluded from receiving solid waste disposal tax proceeds. Cities are excluded if they do not provide solid waste management programs and services and are not responsible by contract for payment for these programs and services. [G.S. 105-187.63\(2\)](#)

May 27

Memorial Day– state and federal holiday

May 30

Give record owners notice of tax liens in order to ensure 30-day notice requirement prior to June 30 publication deadline for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)

May 31

- A. Last day for entering into contract with Department of Transportation for maintenance or improvement of streets in municipalities of less than 5,000 in population. [G.S. 136-41.3\(d\)](#)

- B. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

June 2024

June 1, 2024

- A. Last day to submit proposed FY 2024-2025 budget and message to governing body. [G.S. 159-11](#)

- B. On same day that the proposed budget is submitted to governing body, a copy must be filed in the clerk's office and a copy must be made available to all news media in the county. Notice must be published stating that the budget has been submitted to the governing body and is available for public inspection in the clerk's office. The statement must also specify the time and place of the budget public hearing. [G.S. 159-11](#); [G.S. 159-12](#)

- C. Not earlier than ten days after the proposed budget is presented and not later than July 1, governing body must adopt FY 2024-2025 budget ordinance. [G.S. 159-13\(a\)](#)
- D. Beer and wine excise tax proceeds due from Department of Revenue (if legally sold in municipality). [G.S. 105-113.82\(d\)](#)
- E. Claims for motor fuel tax refund for taxes paid in April 2024 due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- F. Begin new interest rate on delinquent property taxes paid today through June 30. [G.S. 105-360\(a\)\(2\)](#)

June 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

June 10

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C.](#)

[Const., Art. IX, § 7](#)

June 15

- A. Last day for governing body of unit that collects its own taxes to adopt resolution directing tax collector not to collect minimal property taxes. Resolution becomes applicable for next tax year and remains in effect until amended or repealed. [G.S. 105-321\(f\)](#)

- B. Quarterly distributions due from Department of Revenue of municipal share of proceeds from sales tax on electricity ([G.S. 105-164.44K](#)), sales tax on piped natural gas ([G.S. 105-164.44L](#)), sales tax on telecommunications ([G.S. 105-164.44F](#)), and sales tax on video programming ([G.S. 105-164.44I](#)).

- C. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)

- D. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

- E. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

June 19

Juneteenth National Independence Day— federal holiday

June 30

- A. Last day for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)
- B. Fiscal Year 2023-2024 ends. [G.S. 159-8\(b\)](#)
- C. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

July 2024

July 1, 2024

- A. Fiscal Year 2024-2025 begins. [G.S. 159-8\(b\)](#)
- B. Last day for FY 2024-2025 budget ordinance adoption. [G.S. 159-13\(a\)](#) If budget ordinance is not adopted by July 1, governing body must make interim appropriations for salaries, debt service, and ordinary expenses. [G.S. 159-16](#). Budget ordinance must be entered in the minutes of the governing body, and within five days after adoption, copies must be filed with the finance officer, budget officer, and clerk. [G.S. 159-13\(d\)](#)

- C. Begin new interest rate on delinquent property taxes paid today through July 31. [G.S. 105-360\(a\)\(2\)](#)
- D. First day of six-month period for filing refund applications with Department of Revenue for sales and use taxes paid in FY 2023-2024 (Form E-585). Last day is December 29, 2024. [G.S. 105-164.14\(c\)](#)
- E. First day of three-week period for municipalities to file with Department of Transportation a certified statement relating to eligibility for Powell Bill funds (with a certified map and street listing) showing all claimed street mileage. If applicable, a list of streets that were added/deleted from the street system between July 1, 2023 and June 30, 2024 should be attached. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2024-2025 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)
- F. Begin process of filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2024. If the municipality holds any such property valued at \$50 or more, it must send written notice by first class mail to the apparent owner at least 60 but no more than 120 days before the date the report is filed. Report covers property presumed abandoned during the period from July 1, 2023 to June 30, 2024. If reporting 50 or more property owner records, report must be filed electronically. [G.S. 116B-59](#); [G.S. 116B-60](#)

- G. Municipalities operating gas, electric or telephone systems must submit verified report for FY 2023-2024 to North Carolina Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2024. [G.S. 62-47](#); [NCUC Rule R1-33](#)
- H. As soon as possible after the close of the fiscal year, FY 2023-2024 accounts must be audited by a Certified Public Accountant (CPA) or an accountant certified by the Local Government Commission (LGC) as qualified to audit local government accounts. [G.S. 159-34\(a\)](#)

July 2

After July 1 and before being charged with FY 2024-2025 taxes (which can be no later than September 1), tax collector must make sworn report to governing board showing list of real property and personal property owners whose FY 2023-2024 taxes remain unpaid. [G.S. 105-373\(a\)](#). After July 1 and before being charged with FY 2024-2025 taxes, tax collector must make full settlement with the governing body for FY 2023-2024 taxes. [G.S. 105-373\(a\)](#)

July 4

Independence Day– state and federal holiday

July 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

July 10

- A. Quarterly report on building projects due to Department of Administration's Office of Historically Underutilized Businesses using HUBSCO online system. [G.S. 143-128.3](#); [HUBSCO](#)

- B. Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

July 15

- A. Last day to certify to the Secretary of Revenue the number of qualifying PEG (public, educational or government access) channels provided for the municipality's use by a cable service provider during FY 2023-2024 ([Form TRPEG](#)). [G.S. 105-164.44J\(b\)](#)

- B. Local government sales and use tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)

- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

July 21

- A. Last day to submit to Department of Transportation the certified statement relating to eligibility for Powell Bill funds and certified map showing municipal street mileage along with a list of streets that were added/deleted from the street system between July 1, 2023 and June 30, 2024. [G.S. 136-41.1](#); [Powell Bill](#)
- B. Projected deadline to submit annual North Carolina Demographic Survey (NCDS) to Office of State Budget & Management (OSBM), with updates on boundary and annexation changes, group quarters, and new residential construction and mobile homes. (Please check website for exact deadline.) [Note that this survey is separate from the *federal* [boundary and annexation survey](#) due March 1. Both must be completed since completing one does not provide information to the other.] Failure to complete the state survey in a timely manner could reduce a municipality's population-based revenue distributions. [G.S. 143C-2-2](#); [OSBM FAQ-General](#)

July 25

Report due to Local Government Commission (LGC) on status of deposits and investments made during the period from January 1, 2024 through June 30, 2024 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Resource Page](#); [Quick Reference Document](#)

July 31

- A. Last day for municipalities to submit Form COLL-91 (formerly INV-91) to their banks and to the State Treasurer listing deposit accounts as of June 30, 2024. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form Coll-91](#)
- B. Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, Division of Employment Security, if municipality is a reimbursing employer. [G.S. 96-9.6](#). If municipality is a contributing employer, both quarterly report and contributions are due. [G.S. 96-9.15](#)
- C. Quarterly North Carolina income tax withholding report Form NC-5 and payment due to Department of Revenue from units withholding an average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)
- D. For units filing North Carolina income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of North Carolina income tax per month), Form NC-5Q due to Department of Revenue to reconcile tax paid with tax withheld. (Deadline is

extended an additional 10 days if all required payments were made during quarter and no additional tax is due.)
[NC-5Q](#)

- E. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)
- F. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

AUGUST 2024

August 1, 2024

- A. Governing board must make property tax levy by today. [G.S. 105-347](#)
- B. Financial report regarding expenditures of Powell Bill funds during FY 2023-2024 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)
- C. Begin new interest rate on delinquent property taxes paid today through August 31. [G.S. 105-360\(a\)\(2\)](#)

August 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 4:30 p.m. via submission of Contribution Summary

Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#);
[ORBIT; LGERS Employer Manual](#)

August 10

Deadline for remitting any proceeds of penalties, forfeitures, and fines collected by the municipality in the preceding month that are due to the school system pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

August 15

- A. Local government sales and tax monthly proceeds distributed by Department of Revenue. [G.S. 105-472](#); [G.S. 105-486](#); [G.S. 105-501](#); [G.S. 105-522](#)
- B. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- C. Monthly North Carolina tax withholding report Form NC5 and payment due to Department of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

August 25

On or before August 25th (projected, check website) a letter regarding provisional estimates will be sent to each municipality. Municipalities will have until the close of business on September 10, 2024 (the 4th business day before September 15) to contact Office of State Budget & Management (OSBM) about any errors. [OSBM FAQ-General](#)

August 31

- A. Last day for holder of abandoned and unclaimed property to give written notice to apparent owner of such property to satisfy minimum 60-day notice required to file Form ASD-21 and Form ASD-159 by deadline of October 31, 2024. This applies to property presumed abandoned between July 1, 2023 and June 30, 2024. [G.S. 116B-59](#); [G.S. 116B-60](#)

- B. Claims for motor fuel tax refund for taxes paid in previous month due to Department of Revenue ([Form GAS-1206](#)). Municipalities are exempt from the tax, but municipalities remain eligible for a refund if the tax has been incurred. [G.S. 105-449.88\(8\)](#); [G.S. 105-449.105](#); [G.S. 105-449.108](#)

- C. If the governing body, by statutory deadline (May 1), has previously duly established and adopted a schedule of discounts to be applied to taxes paid prior to the due date, this is the last day to pay FY 2024-2025 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

2023-2024 MUNICIPAL CALENDAR

Please Note:

Many of the deadlines appearing in this edition of the *Municipal Calendar*, such as distribution dates for state-collected local revenues, and other substantive information found therein, are subject to change by enactments of the [North Carolina General Assembly](#). Please consult the [NCLM League Bulletin](#), (including annual *End of Session Bulletins*) and other legislative materials, for the latest developments regarding these matters, or contact League staff members for guidance in seeking further information. On a webpage also linked therein, a wide array of information is available as to guidance, resources, and updates regarding the [American Rescue Plan Act](#).

Calculation of Dates:

Under the [North Carolina General Statutes, G.S. 103-5](#) provides that where the day or the last day for doing an act required or permitted by law to be performed in a public office or courthouse falls on Saturday, Sunday, or a legal holiday when the public office or courthouse is closed for transactions, the act may be done the next succeeding secular or business day on which the office or courthouse is open for transactions. Accordingly, this *Calendar* generally transfers to the next business day state-law-related deadlines that fall on weekends and holidays observed by the State. Further, [G.S. 105-395.1](#) provides that when the last day for doing an act required or permitted by the Machinery Act (G.S. 105-271 – G.S. 105395.1)

falls on a Saturday, Sunday, or holiday, the act is considered to be done within the prescribed time limit if it is done on the next business day: pursuant to this provision, this *Calendar* transfers to the next business day such deadlines falling on weekends and holidays observed by the State.

For purposes of federal tax deadlines, if any date for filing a return, furnishing a form, or depositing taxes falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. The term "legal holiday" for this purpose means any legal holiday in the District of Columbia. A statewide legal holiday delays a filing due date only if the IRS office where one is required to file is located in that state. However, a statewide legal holiday does not delay the due date of federal tax deposits. Pursuant to this provision, the *Calendar* transfers to the next business day federal tax filing deadlines falling on weekends and holidays observed by the federal government or District of Columbia.

In using this edition of the *2023-2024 Municipal Calendar*, we respectfully remind — and strongly encourage — municipal officials to consult the original governmental department, division, or agency sources regarding the deadlines projected herein, to familiarize themselves with developments in the holidays observed by the state and federal governments, and to duly consider the weekend closings and local holiday schedules the municipality observes. Provision of the *2023-2024 Municipal Calendar* does not constitute the provision of legal advice by the NC League of Municipalities.