

NCLM Municipal Calendar

2026-2027 Municipal Calendar

July 2026

July 1, 2026

- Fiscal Year 2026-2027 begins. [G.S. 159-8\(b\)](#)
- Last day for FY 2026-2027 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\(d\)](#)
- Delinquent property taxes accrue new interest charge at rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

- First day of six-month period for filing refund applications with Department of Revenue for sales and use taxes paid in FY 2025-2026 (Form E-585). Last day is December 30, 2026. [G.S. 105-164.14\(c\)](#) [NCDOR Form](#)
- First day of three-week period to submit certified Powell Bill eligibility statement and certified map showing street mileage, along with list of streets added/deleted from system between July 1, 2025 and June 30, 2026 to NCDOT. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2026-2027 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)
- Begin process of electronically filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2026. 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, 2025 to June 30, 2026. [G.S. 116B-59](#); [G.S. 116B-60](#)
- Municipalities operating gas, electric, or telephone systems must submit verified report for FY 2025-2026 to the North Carolina Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2026. [G.S. 62-47](#); [NCUC Rule R1-33](#)

- As soon as possible after the close of the fiscal year, FY 2025-2026 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 2026-2027 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 2025-2026 taxes remain unpaid. After July 1 and before being charged with FY 2026-2027 taxes, tax collector must make full settlement with the governing body for FY 2025-2026 taxes. [G.S. 105-373\(a\)\(1\) & \(3\)](#)

July 3

Independence Day– state and federal holiday (observed)

July 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS](#)

[Employer Manual](#) (Note that 2023 H.B. 1020 alters G.S. 128-30(g) to require the submission of certain information along with the report beginning January 1, 2025. Please consult the statute as revised for a list of the required information.)

July 10

- 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](#)
- 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

July 15

- 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 2025-2026. [Form TR-PEG](#); [G.S. 105-164.44J\(b\)](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)

- 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](#); [NCDOR Sales Tax Distribution](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

July 21

Last day to submit certified Powell Bill eligibility statement and certified map showing street mileage, along with list of streets added/deleted from system between July 1, 2025 and June 30, 2026 to NCDOT. [G.S. 136-41.1](#); [Powell Bill](#)

July 22

Applications 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 24

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 FAQ General](#)

July 25 (or July 27 due to weekend)

Report due to Local Government Commission on status of deposits and investments made during the period from January 1, 2026 through June 30, 2026 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Quick Reference Document](#). Also last day for municipalities to submit Form COLL-91 to their banks and State Treasurer listing deposit accounts as of June 30, 2026. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form Coll-91](#) Both reports are to be submitted electronically via the LOGOS system. [Resource Page](#). Note that report is due on July 25th regardless of whether that day falls on a weekend or holiday.

July 31

- Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, DES, 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](#)
- 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](#)
- 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](#)
- Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS. [IRS Guidance](#)
- Quarterly Project and Expenditure Report due to U.S. Treasury if allocated more than \$10 million in State and Local Fiscal Recovery Funds; annual Recovery Plan Performance Report due for all units with more than 250k residents. [SLFRF Guidance](#)

AUGUST 2026

August 1, 2026 (or August 3 due to weekend)

- Council must make property tax levy by today. [G.S. 105-347](#)
- Sworn report on Powell Bill expenditures during FY 2025-2026 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

August 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

August 15 (or August 17 due to weekend)

- 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](#)
- Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

August 22 (or August 24 due to weekend)

Applications 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](#)

August 27

OSBM sends a provisional population estimate to each municipality. Municipalities will have until the close of business on September 9, 2026 (the 4th business day before September 15) to contact OSBM about any errors. [OSBM FAQ General](#)

August 31

- 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, 2026. This applies to property presumed abandoned between July 1, 2025 and June 30, 2026. [G.S. 116B-59](#); [G.S. 116B-60](#)
- If, by the statutory deadline of May 1st, 2026, the governing body has previously established a schedule of discounts to be applied to taxes paid prior to the due date, this is the last day to pay FY 2026-2027 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

September 2026

September 1, 2026

- Report of gender-proportionate appointments to local boards from previous year due to Secretary of State. [G.S. 143-157.1](#)
- 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 their hands for collection, and provided bond for taxes for current year and all prior years in their hands for collection. [G.S.105-352](#); [G.S. 105-373](#)
- FY 2026-2027 property taxes become due today (payable at par through January 5, 2027). [G.S. 105-360\(a\)](#)
- Prorated FY 2025-2026 municipal taxes become due on property located in areas annexed between September 2, 2025, and June 30, 2026, and are treated as FY 2026-2027 taxes for the purposes of collection. [G.S. 160A-58.10\(b\)](#)
- Prorated FY 2026-2027 municipal taxes become due on property located in areas annexed between July 1, 2026 and September 1, 2026. (Prorated taxes for areas annexed after

September 1, 2026 and before July 1, 2027 do not become due until September 1, 2027.) [G.S. 160A-58.10\(b\)](#)

- Last day to initiate enforced collection remedies for FY 2016-2017 taxes. [G.S. 105-378\(a\)](#)
- Deadline to submit Solid Waste and Materials Management Annual Report for FY 2025-2026 to Department of Environmental Quality. [G.S. 130A-309.09A](#); [LG Form](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

September 7

Labor Day– state and federal holiday

September 8

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

September 9

- Municipalities must contact Office of State Budget & Management (OSBM) about any errors regarding the provisional estimates provided towards the end of August. [OSBM FAQ-General](#) (the 4th business day before September 15).

September 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

September 15

- DOR makes quarterly distribution to municipalities 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](#)). [NCDOR Local Government Distribution Schedule](#)
- 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](#)

- 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- 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 22

Applications 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 2026

October 1, 2026

- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)
- First half of Powell Bill allocations distributed by NCDOT 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 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

October 10 (or October 12 due to weekend)

- 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](#)

- 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

October 12

Columbus Day – federal holiday

Indigenous Peoples’ Day – District of Columbia holiday

October 15

- 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](#)
- 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- 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 22

Applications 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 31 (or November 2 due to weekend)

- Annual financial information report (AFIR Form) due to Local Government Commission (LGC). Note that AFIR landing page purports to extend due date to December 31, but [20 N.C.A.C. 03 .0408](#) still reflects October 31. [G.S. 159-33.1](#); [AFIR](#)
- Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, DES, 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](#)
- 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](#)

- 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](#)
- Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS. [IRS Guidance](#)
- Quarterly Project and Expenditure Report due to U.S. Treasury if allocated more than \$10 million in State and Local Fiscal Recovery Funds. [SLFRF Guidance](#)
- 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, 2025 to June 30, 2026. Written notice regarding such property must have been mailed first class 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](#)
- 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 2026

November 1, 2026 (or November 2 due to weekend)

Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

November 6

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

November 11

Veterans Day– state and federal holiday

November 15 (or November 16 due to weekend)

- 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](#)
- Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#); [NCDOR Dist. Schedule](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- Last day for municipalities operating gas, electric, or telephone systems to submit verified report for FY 2025-2026 to the North Carolina Utilities Commission. [G.S. 62-47](#); [NCUC Rule R1-33](#)

November 22 (or November 23 due to weekend)

Applications 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](#)

November 26

Thanksgiving Day– state and federal holiday

November 27

State holiday

November 30

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 2025 through 2nd quarter 2026. Municipality has 30 days from the date of the notice to make any payments due.

[DES](#)

December 2026

December 1, 2026

- Last day to file notice with DES of municipality's change to reimbursement method for purposes of unemployment insurance fund, to be effective January 1, 2027. [G.S. 96-9.6](#)
- Municipal Street Fiscal Data Report is due to NCDOT. [Powell Bill](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)
- Time period for fire chief to submit year-end roster and training certification online to North Carolina State Firefighters Association runs today through January 15. [NCSFA](#)

December 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

December 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

December 15

- DOR makes quarterly distribution to municipalities 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](#)). [NCDOR Local Government Distribution Schedule](#)
- 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](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

December 22

Applications 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](#)

December 24

State holiday

December 25

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

December 28

State holiday

December 30

- 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](#)

- Last day to file FY 2025-2026 sales and use tax refund applications with Department of Revenue. [G.S. 105-164.14\(c\)](#) [NCDOR Form](#)

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\(b1\)](#). Note that statute refers to January 1, which is a holiday.

January 2027

January 1, 2027

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

January 2 (or January 4 due to weekend)

- Today through end of February, consult with municipal attorney about 2026 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, they may also be responsible for reporting.) [26 C.F.R. 1.6045-4](#); [Form 1099-S](#)

- Property tax listing period begins. [G.S. 105-307](#)

January 5

Last day for paying FY 2026-2027 property taxes at par. [G.S. 105-360\(a\)](#)

January 6

- Unpaid FY 2026-2027 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](#)
- 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%;
 - 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 .75% per month or part thereof. [G.S. 105-360\(a\)\(1\)&\(2\)](#)

January 8

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

January 10 (or January 11 due to weekend)

- 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](#)
- 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. [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 online. [NCSFA](#)

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

January 18

Martin Luther King, Jr. Birthday – state and federal holiday (*observed*)

January 22

Applications 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](#)

January 25

Report due to Local Government Commission on status of deposits and investments made during the period from July 1, 2026 through December 31, 2026 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Quick Reference Document](#) Also, last day for municipalities to submit Form COLL-91 to their banks and State Treasurer listing deposit accounts as of

December 31, 2026. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form Coll-91](#) These reports are to be submitted electronically via the LOGOS system. [Resource Page](#)

January 31 (or February 1 due to weekend)

- Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, DES, 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](#)
- 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](#)
- Monthly North Carolina tax withholding report Form NC5 and payment for December 2025 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](#)
- 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](#)

- Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS. [IRS Guidance](#)
- For smallest employers (annual liability for withheld federal taxes of \$1,000 or less), employer's annual Form 944 due to IRS. [IRS Guidance](#)
- Last day to file annual Form NC-3 with Department of Revenue to reconcile tax withholding from employee wages in calendar year 2026. [G.S. 105-163.7](#)
- Last day to furnish tax withholding statement (W-2 Form) to each employee for calendar year 2026. [G.S. 105-163.7](#)
- Last day to provide annual secondary market disclosure to the [Municipal Securities 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](#)
- Last day to list property for taxation without penalty (unless county commissioners have extended pursuant to statute). [G.S. 105-307](#)

- Quarterly Project and Expenditure Report due to U.S. Treasury if allocated more than \$10 million in State and Local Fiscal Recovery Funds. [SLFRF Guidance](#)

February 2027

February 1, 2027

- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)
- File form TR-2 with North Carolina Department of Revenue. [Municipality Form TR-2](#)

February 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

February 8

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.

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. 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](#)

February 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

February 15 (or February 16 due to federal holiday)

- Washington's Birthday– federal holiday
- 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](#)
- Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#); [NCDOR Dist. Schedule](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)

- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- Last day to furnish IRS Form 1099-S to transferor reflecting information given to IRS about 2026 property transactions. [26 C.F.R. 1.6045-4](#); [Form 1099-S](#)

February 22

Applications 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 28 (or March 1 due to weekend)

Last day to file IRS Form 1099-S on municipal property transactions closed in 2026. (If filed electronically, the last day to file is March 31.) [26 C.F.R. 1.6045-4](#) [Form 1099-S](#)

March 2027

March 1, 2027

- Tax collector posts and advertises notice of tax liens and 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](#)
- Annual federal boundary and annexation survey due so that updates are reflected in next year's American Community Survey and Population Estimates Programs. [Boundary and Annexation Survey](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

March 5

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

March 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

March 15

- DOR makes quarterly distribution to municipalities 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](#)). [NCDOR Local Government Distribution Schedule](#)
- 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](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

March 22

Applications 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 26

Good Friday– state holiday

April 2027

April 1, 2027

Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

April 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

April 10 (or April 12 due to weekend)

- 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](#)
- 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

April 15

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

- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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 22

Applications 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 29

By today each department head must file budget requests and revenue estimates for FY 2027-2028 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 2025-2026;
- 2 Complete statement of amount estimated to be expended for each category of expenditure by the end of FY 2026-2027;
- 3 Amount of revenue from each source during FY 2025-2026;
- 4 Estimate of revenue from each source by end of FY 2026-2027. [G.S. 159-10](#)

April 30

- Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, DES, 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](#)
- 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](#)
- 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](#)
- Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS. [IRS Guidance](#)
- Annual Project and Expenditure Report due to U.S. Treasury if your town is a non-entitlement unit or a metropolitan city with less than 250k residents, and were allocated less than \$10 million in State and Local Fiscal

Recovery Funds; quarterly report due for all other recipients. [SLFRF Guidance](#)

- Last day for county to adopt the method of sales tax allocation, per capita or ad valorem, for FY 2027-2028. [G.S. 105-472\(b\)](#)
- Beer and wine local licenses expire today. [G.S. 105-113.70\(b\)](#)

May 2027

May 1, 2027 (or May 3 due to weekend)

- If governing body wishes to establish discount schedule for FY 2027-28 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\(c\)](#)
- Annual beer and wine local license period begins. [G.S. 105-113.70\(b\)](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

May 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

May 15 (or May 17 due to weekend)

- 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](#)
- Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#); [NCDOR Dist. Schedule](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)

- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)
- Department of Environmental Quality provides Department of Revenue with list of cities excluded from receiving solid waste disposal tax proceeds because they do not provide solid waste management services and are not responsible by contract for payment for these services. [G.S. 105-187.63\(2\)](#)

May 22 (or May 24 due to weekend)

Applications 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](#)

May 30 (or June 1 due to weekend)

- Must 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\(c\)](#)

- Beer and wine excise tax proceeds due from Department of Revenue (if legally sold in municipality). [G.S. 105-113.82\(d\)](#)

May 31

Memorial Day– state and federal holiday

June 2027

June 1, 2027

- Last day to submit proposed FY 2027-2028 budget and message to governing body; simultaneously file a copy with the clerk's office and make a copy 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, and must also specify the time and place of the budget public hearing. [G.S. 159-11](#); [G.S. 159-12](#)
- Not earlier than ten days after the proposed budget is presented and not later than July 1, governing body must adopt FY 2026-2027 budget ordinance. [G.S. 159-13\(a\)](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)
- 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\(d\)](#)

June 7

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

June 15

- 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\(f\)](#)
- DOR makes quarterly distribution to municipalities 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](#)). [NCDOR Local Government Distribution Schedule](#)

- 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](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

June 18

Juneteenth National Independence Day— federal holiday

June 22

Applications 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 30

- Last day for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)
- Fiscal Year 2026-2027 ends. [G.S. 159-8\(b\)](#)

July 2027

July 1, 2027

- Fiscal Year 2027-2028 begins. [G.S. 159-8\(b\)](#)
- Last day for FY 2027-2028 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\(d\)](#)
- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)
- First day of six-month period for filing refund applications with Department of Revenue for sales and use taxes paid in

FY 2026-2027 (Form E-585). Last day is December 30, 2027.
[G.S. 105-164.14\(c\)](#)

- First day of three-week period to submit certified Powell Bill eligibility statement and certified map showing street mileage, along with list of streets added/deleted from system between July 1, 2026 and June 30, 2027 to NCDOT. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2027-2028 Powell Bill documents.
[G.S. 136-41.1](#); [Powell Bill](#)
- Begin process of electronically filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2027. 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, 2026 to June 30, 2027. [G.S. 116B-59](#); [G.S. 116B-60](#)
- Municipalities operating gas, electric or telephone systems must submit verified report for FY 2026-2027 to North Carolina Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2027.
[G.S. 62-47](#); [NCUC Rule R1-33](#)

- As soon as possible after the close of the fiscal year, FY 2026-2027 accounts must be audited by a Certified Public Accountant or an accountant certified by the Local Government Commission as qualified to audit local government accounts. [G.S. 159-34\(a\)](#)

July 2

After July 1 and before being charged with FY 2027-2028 taxes (which can be no later than September 1), tax collector must make a sworn report to the governing board of real and personal property owners whose FY 2026-2027 taxes remain unpaid. After July 1 and before being charged with FY 2027-2028 taxes, tax collector must make full settlement with the governing body for FY 2026-2027 taxes. [G.S. 105-373\(a\)\(1\) & \(3\)](#)

July 5

Independence Day– state and federal holiday (observed)

July 8

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

July 10 (or July 12 due to weekend)

- 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](#)
- 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

July 15

- 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 2026-2027. [Form TR-PEG](#); [G.S. 105-164.44J\(b\)](#)
- 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](#)
- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)

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

July 21

Last day to submit certified Powell Bill eligibility statement and certified map showing street mileage, along with list of streets added/deleted from system between July 1, 2025 and June 30, 2026 to NCDOT. [G.S. 136-41.1](#); [Powell Bill](#)

July 22

Applications 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 23

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 (or July 26 due to weekend)

Report due to Local Government Commission on status of deposits and investments made during the period from January 1, 2026 through June 30, 2026 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Quick Reference Document](#) Also, last day for municipalities to submit Form COLL-91 to their banks and State Treasurer listing deposit accounts as of June 30, 2026. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form Coll-91](#) These reports are to be submitted electronically via the LOGOS system. [Resource Page](#) Please note that the State Treasurer sets the due dates for these reports, so please check with that office to ensure the due date has not changed.

July 31 (or August 2 due to weekend)

- Quarterly wage report (NCUI 101) due to Unemployment Insurance Fund, DES, 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](#)

- 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](#)
- 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](#)
- Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS. [IRS Guidance](#)

AUGUST 2027

August 1, 2027 (or August 2 due to weekend)

- Council must make property tax levy by today. [G.S. 105-347](#)
- Financial report regarding expenditures of Powell Bill funds during FY 2026-2027 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)

- Delinquent property taxes accrue new interest charge at a rate of .75% for the month, part or whole. [G.S. 105-360\(a\)\(2\)](#)

August 6

Submit monthly Local Governmental Employees' Retirement System (LGERS) payroll deductions by 5 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

August 15 (or August 16 due to weekend)

- 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](#)
- Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#); [NCDOR Dist. Schedule](#)

- Monthly NC tax withholding report Form NC-5 and payment due to DOR 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](#)
- Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

August 22 (or August 23 due to weekend)

Applications 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](#)

August 31

- 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, 2027. This applies to property presumed abandoned between July 1, 2026 and June 30, 2027. [G.S. 116B-59](#); [G.S. 116B-60](#)
- If, by the statutory deadline of May 1st, 2027, the governing body has previously 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 2027-2028 taxes at a discount.

[G.S. 105-360\(c\); G.S. 105-360\(a\)](#)

- Before the end of August, a letter regarding provisional estimates will be sent to each municipality. Municipalities will have until the close of business on September 9, 2027 (the 4th business day before September 15) to contact Office of State Budget & Management (OSBM) about any errors.

[OSBM FAQ-General](#)

2026-2027 MUNICIPAL CALENDAR NOTES

Many of the deadlines appearing in this edition of the *Municipal Calendar* are subject to change through the rulemaking process of state agencies or by enactments of the [North Carolina General Assembly](#). Please consult the [NCLM League Bulletin](#) and other legislative materials for the latest developments regarding these matters. You're encouraged to contact League staff for further information if you encounter any difficulty. The League also maintains a wide array of resources dedicated to local operations, including [municipal accounting](#), [employment best practices](#), and [legal consulting](#). Members of the League's Property and Casualty Trust insurance program also have access to [cyber security training](#) for their employees and [public safety risk management consultations](#), just to name a few among a growing list of services free to members.

Calculation of Dates:

[G.S. 103-5](#) provides that where the deadline for doing an act required or permitted by law in a public office or courthouse falls on Saturday, Sunday, or a legal holiday when the public office or courthouse is closed, the act may be done the next succeeding day on which the office or courthouse is open for business.

[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. 105-395.1) falls on a Saturday, Sunday, or holiday, the act may be done on the next business day.

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.

In consideration of the many overlapping state and federal statutes concerning the calculation of due dates, this *2026-2027 Municipal Calendar* includes both the calendar day of the deadline and a suggested next business day for each deadline that falls on a weekend or holiday. Still, we strongly encourage municipal officials to consult the original government agency sources regarding the projected deadlines to ensure the official has an independent understanding of their obligations under the law. The *2026-2027 Municipal Calendar* does not constitute legal advice of the NC League of Municipalities.