

NCLM Municipal Calendar

2024-2025 Municipal Calendar

July 2024

July 1, 2024

- Fiscal Year 2024-2025 begins. [G.S. 159-8\(b\)](#)
- 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\(d\)](#)
- Begin new interest rate on delinquent property taxes paid today through July 31. [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 2023-2024 (Form E-585). Last day is December 30, 2024. [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, 2023 and June 30, 2024 to NCDOT. 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](#)

- 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, 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. [G.S. 116B-59](#); [G.S. 116B-60](#)
- Municipalities operating gas, electric, or telephone systems must submit verified report for FY 2023-2024 to the 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](#)
- 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. 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\(a\)\(1\) & \(3\)](#)

July 4

Independence Day– state and federal holiday

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

- 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 2023-2024 ([Form TRPEG](#)). [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](#)
- 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, 2023 and June 30, 2024 to NCDOT. [G.S. 136-41.1](#); [Powell Bill](#)
- 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 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 25

- Report due to Local Government Commission 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](#); [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, 2024. [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](#)

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.

AUGUST 2024

August 1, 2024

- Governing board must make property tax levy by today. [G.S. 105-347](#)
- Financial report regarding expenditures of Powell Bill funds during FY 2023-2024 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)
- 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 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

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

August 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](#)
- 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

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 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 10, 2024 (the 4th business day before September 15) to contact Office of State Budget & Management (OSBM) about any errors. [OSBM](#); [FAQGeneral](#)

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, 2024. This applies to property presumed abandoned between July 1, 2023 and June 30, 2024. [G.S. 116B-59](#); [G.S. 116B-60](#)
- If, by the statutory deadline of May 1st, 2024, 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 2024-2025 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

September 2024

September 1, 2024

- 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 2024-2025 property taxes become due today (payable at par through January 5, 2024). [G.S. 105-360\(a\)](#)
- Prorated FY 2023-2024 municipal taxes become due on property located in areas annexed between September 2, 2023, and June 30, 2024, and are treated as FY 2024-2025 taxes for the purposes of collection. [G.S. 160A-58.10\(b\)](#)
- Prorated FY 2024-2025 municipal taxes become due on property located in areas annexed between July 1, 2024 and September 1, 2024. (Prorated taxes for areas annexed after September 1, 2024 and before July 1, 2025 do not become due until September 1, 2025.) [G.S. 160A-58.10\(b\)](#)

- Last day to initiate enforced collection remedies for FY 2014-2015 taxes. [G.S. 105-378\(a\)](#)
- Deadline to submit Solid Waste and Materials Management Annual Report for FY 2023-2024 to Department of Environmental Quality. [G.S. 130A-309.09A](#); [LG Form](#)
- Begin new interest rate on delinquent property taxes paid today through September 30. [G.S. 105-360\(a\)\(2\)](#)

September 2

Labor Day– state and federal holiday

September 9

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 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](#)
- 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 15 (or September 16 due to weekend)

- 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](#)).

- 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 (or September 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](#)

October 2024

October 1, 2024

- Begin new interest rate on delinquent property taxes paid today through October 31. [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

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 13

Columbus Day – federal holiday

October 14

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

- Annual financial information report (AFIR Form) due to Local Government Commission (LGC). [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.
- 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, 2023 to June 30, 2024. 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 2024

November 1, 2024

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

November 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](#)

November 11

Veterans Day– state and federal holiday

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

November 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](#)
- 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](#)
- Last day for municipalities operating gas, electric, or telephone systems to submit verified report for FY 2023-2024 to the North Carolina Utilities Commission. [G.S. 62-47](#); [NCUC Rule R1-33](#)

November 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](#)

November 28

Thanksgiving Day– state and federal holiday

November 29

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 2023 through 2nd quarter 2024. Municipality has 30 days from the date of the notice to make any payments due. [DES](#)

December 2024

December 1, 2024

- 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, 2025. [G.S. 96-9.6](#)
- Municipal Street Fiscal Data Report is due. [Powell Bill](#)
- Begin new interest rate on delinquent property taxes paid today through January 2. [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 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](#)

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 (or December 16 due to weekend)

- 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](#)).
- 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](#)

December 22 (or December 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](#)

December 24

State Holiday

December 25

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

December 26

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 2023-2024 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\(b1\)](#)

January 2025

January 1, 2025

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

January 2

- Today through end of February, consult with municipal attorney about 2024 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](#)
- Property tax listing period begins. [G.S. 105-307](#)

January 5

Last day for paying FY 2024-2025 property taxes at par. [G.S. 105-360\(a\)](#)

January 6

- Unpaid FY 2024-2025 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 threequarters of one percent (3/4%) a month (or fraction thereof). [G.S. 105-360\(a\)\(1\)&\(2\)](#)

January 8

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](#) (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.)

January 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](#)

January 15

- Last day for fire chief to certify roster with North Carolina State Firefighters Association. Certification of the roster is 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 20

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, 2024 through December 31, 2024 (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, 2024. [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

- 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 2024 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.

- For smallest employers (annual liability for withheld federal taxes of \$1,000 or less), employer's annual Form 944 due to IRS.
- Last day to file annual Form NC-3 with Department of Revenue to reconcile tax withholding from employee wages in calendar year 2024. [G.S. 105-163.7](#)
- Last day to furnish tax withholding statement (W-2 Form) to each employee. [G.S. 105-163.7](#)
- 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](#)
- 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](#)
- Last day to list property for taxation without penalty (unless county commissioners have extended pursuant to statute). [G.S. 105-307](#)

February 2025

February 1, 2025

Begin new interest rate on delinquent property taxes paid today through February 28.
[G.S. 105-360\(a\)\(2\)](#)

February 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](#)

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](#)
- 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\(a\)](#) 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\(c\)](#) 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 (or February 17/18 due to weekend/fed 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](#)
- 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](#)
- 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 17

Washington's Birthday– federal holiday

February 22 (or February 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](#)

February 28

Last day to file IRS Form 1099-S on municipal property transactions closed in 2024. (If filed electronically, the last day to file is March 31.) [26 C.F.R. 1.6045-4](#) [Form 1099-S](#)

March 2025

March 1, 2025

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

March 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](#)

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 (or March 17 due to weekend)

- 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](#)).
- 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](#)

March 22 (or March 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](#)

April 2025

April 1, 2025

Begin new interest rate on delinquent property taxes paid today through April 30. [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

- 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 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 18

Good Friday – state holiday

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 30

- By today each department head must file budget requests and revenue estimates for FY 2025-2026 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 2023-2024;
 2. Complete statement of amount estimated to be expended for each category of expenditure by the end of FY 2024-2025;
 3. Amount of revenue from each source during FY 2023-2024;
 4. Estimate of revenue from each source by end of FY 2024-2025. [G.S. 159-10](#)
- 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.
- 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 2025-2026. [G.S. 105-472\(b\)](#)
- Beer and wine local licenses expire today. [G.S. 105-113.70\(b\)](#)

May 2025

May 1, 2025

- If governing body wishes to establish discount schedule for FY 2025-26 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\(b\)](#)
- Begin new interest rate on delinquent property taxes paid today through May 31. [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 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. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

May 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](#)
- 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](#)
- 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 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](#)

May 26

Memorial Day– state and federal holiday

May 30

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\(c\)](#)

May 31

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 2025

June 1, 2025

- Last day to submit proposed FY 2025-2026 budget and message to governing body. 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](#)

- 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\(a\)](#)
- Beer and wine excise tax proceeds due from Department of Revenue (if legally sold in municipality). [G.S. 105-113.82\(d\)](#)
- Begin new interest rate on delinquent property taxes paid today through June 30. [G.S. 105-360\(a\)\(2\)](#)

June 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](#)

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 (or June 16 due to weekend)

- 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\(f\)](#)
- 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](#)).
- 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](#)

June 19

Juneteenth National Independence Day— federal holiday

June 22 (or June 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](#)

June 30

- Last day for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)
- Fiscal Year 2024-2025 ends. [G.S. 159-8\(b\)](#)

July 2025

July 1, 2025

- Fiscal Year 2025-2026 begins. [G.S. 159-8\(b\)](#)
- Last day for FY 2025-2026 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\(d\)](#)

- Begin new interest rate on delinquent property taxes paid today through July 31. [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 2024-2025 (Form E-585). Last day is December 30, 2025. [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, 2023 and June 30, 2024 to NCDOT. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2025-2026 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, 2025. 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, 2024 to June 30, 2025. [G.S. 116B-59](#); [G.S. 116B-60](#)
- Municipalities operating gas, electric or telephone systems must submit verified report for FY 2024-2025 to North Carolina Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2025. [G.S. 62-47](#); [NCUC Rule R1-33](#)
 - As soon as possible after the close of the fiscal year, FY 2024-2025 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. 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\(a\)\(1\) & \(3\)](#)

July 4

Independence Day– state and federal holiday

July 8

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

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 2024-2025 ([Form TRPEG](#)). [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 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](#)

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, 2024 and June 30, 2025 to NCDOT. [G.S. 136-41.1](#); [Powell Bill](#)
- 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 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 25

Report due to Local Government Commission 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](#); [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, 2024. [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

- 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.

AUGUST 2025

August 1, 2025

- Governing board must make property tax levy by today. [G.S. 105-347](#)
- Financial report regarding expenditures of Powell Bill funds during FY 2024-2025 due to Department of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)
- 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 5 p.m. via submission of Contribution Summary Instructions (CSI) on ORBIT System. [G.S. 128-30\(g\)](#); [ORBIT](#); [LGERS Employer Manual](#)

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

August 15

- 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](#)

- 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

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

On or before August 27th (projected, check website) a letter regarding provisional estimates will be sent to each municipality. Municipalities will have until the close of business on September 9, 2025 (the 4th business day before September 15) to contact Office of State Budget & Management (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, 2025. This applies to property presumed abandoned between July 1, 2024 and June 30, 2025. [G.S. 116B-59](#); [G.S. 116B-60](#)
- If, by the statutory deadline of May 1st, 2025, 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 2025-2026 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

2024-2025 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. The League also publishes a wide array of information, resources, and updates regarding the [American Rescue Plan Act](#).

Calculation of Dates:

[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. 105-395.1) 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 **2024-2025 Municipal Calendar**, we 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. The **2024-2025 Municipal Calendar** does not constitute legal advice of the NC League of Municipalities.