

# NCLM Municipal Calendar

## 2020-2021 Municipal Calendar

### July 1, 2020

- A. Fiscal Year 2020-21 begins. [G.S. 159-8\(b\)](#)
  
- B. Last day for FY 2020-21 budget ordinance adoption. [G.S. 159-13\(a\)](#) If budget ordinance is not adopted by July 1, governing body must make interim appropriations for salaries, debt service, and ordinary expenses. [G.S. 159-16](#). Budget ordinance must be entered in the minutes of the governing body, and within five days after adoption, copies must be filed with the finance officer, budget officer, and clerk. [G.S. 159-13\(d\)](#)
  
- C. Begin new interest rate on delinquent property taxes paid today through July 31. [G.S. 105-360\(a\)\(2\)](#)
  
- D. First day of six-month period for filing refund applications with Dept. of Revenue for sales and use taxes paid in FY 2019-2020 (Form E-585). Last day is December 31, 2020. [G.S. 105-164.14\(c\)](#)
  
- E. First day of three-week period for municipalities to file with Dept. of Transportation a certified statement relating to eligibility for Powell Bill funds (with a certified map and street listing)

showing all claimed street mileage. If applicable, a list of streets that were added/deleted from the street system between July 1, 2019 and June 30, 2020 should be attached. Authorized users of online system, NC EBS (Enterprise Business Services) should receive email prompting them to log on to begin completing FY 2020-21 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)

F. As soon as possible after the close of the fiscal year, FY 2019-2020 accounts must be audited by CPA or accountant certified by Local Government Commission. [G.S. 159-34\(a\)](#)

G. Begin process of filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2020. 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, 2019 to June 30, 2020. If reporting 50 or more property owner records, report must be filed electronically. [G.S. 116B-59](#); [G.S. 116B-60](#)

H. Municipalities operating gas, electric or telephone systems must submit verified report for FY 2019-2020 to N.C. Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 16, 2020. [G.S. 62-47](#); [NCUC Rule R1-33](#)

## **July 2**

After July 1 and before being charged with 2020-21 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 2019-2020 taxes remain

unpaid. [G.S. 105-373\(a\)](#). After July 1 and before being charged with 2020-21 taxes, tax collector must make full settlement with the governing body for 2019-2020 taxes. [G.S. 105-373\(a\)](#)

### **July 3**

Independence Day– state and federal holiday (*observed*)

### **July 7**

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

### **July 10**

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

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

### **July 15**

A. Last day to certify to the Secretary of Revenue the number of qualifying PEG (public, educational or government access) channels provided for the municipality's use by a cable service provider during FY 2019-2020 (Form TR-PEG). [G.S. 105-164.44J\(b\)](#)

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

### **July 17**

Deadline for submitting annual N.C. Demographic Survey (NCDS) to Office of State Budget & Management, 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 February 28. 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](#); [NCDS FAQ](#)

### **July 21**

Last day to submit to Dept. of Transportation the certified statement relating to eligibility for Powell Bill funds and certified map showing municipal street mileage along with a list of streets that were added/deleted from the street system between July 1, 2019 and June 30, 2020. [G.S. 136-41.1](#); [Powell Bill](#)

## **July 23**

Report due to Local Government Commission on status of deposits and investments made during the period from January 1, 2020 through June 30, 2020 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Forms](#)

## **July 31**

A. Last day for municipalities to submit Form COLL-91 (formerly INV-91) to their banks and to the State Treasurer listing deposit accounts as of June 30, 2020. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#); [Instructions for Form COLL-91](#)

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

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

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

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

F. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

## **AUGUST 2020**

### **August 1, 2020**

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

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

C. Financial report regarding expenditures of Powell Bill funds during FY 2019-2020 due to Dept. of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)

D. Municipality that conducted special local census must provide the final census data to Office of State Budget & Management by today. [Survey FAQ](#)

### **August 6**

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

## **August 10**

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

## **August 17**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

## **August 27**

On or before today, provisional state population estimates are sent to each municipality by the Office of State Budget & Management. Municipalities have until the close of business on September 9 to contact OSBM about any errors. [G.S. 143C-2-2](#); [Survey FAQ](#)

## **August 31**

A. Last day for holder of abandoned and unclaimed property to give written notice to apparent owner of such property to satisfy minimum 60-day notice required to file Form ASD-21 and Form ASD-159 by deadline of October 31, 2020. This applies to property presumed abandoned between July 1, 2019 and June 30, 2020.

[G.S. 116B-59](#); [G.S. 116B-60](#)

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

C. If the governing body 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 2020-21 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

## **September 2020**

### **September 1, 2020**

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

[G.S. 105-352](#); [G.S. 105-373](#)

B. FY 2020-21 property taxes become due today (payable at par through January 5, 2021). [G.S. 105-360\(a\)](#)

C. Prorated FY 2019-2020 municipal taxes become due on property located in areas annexed between September 2, 2019, and June 30, 2020, and are treated as FY 2020-21 taxes for the purposes of collection. [G.S. 160A-58.10\(b\)](#)

D. Prorated FY 2020-21 municipal taxes become due on property located in areas annexed between July 1, 2020 and September 1, 2020. (Prorated taxes for areas annexed after September 1, 2020 and before July 1, 2021 do not become due until September 1, 2021.) [G.S. 160A-58.10\(b\)](#)

E. Last day to initiate enforced collection remedies for FY 2010-11 taxes. [G.S. 105-378\(a\)](#)

F. Deadline to submit Solid Waste and Materials Management Annual Report for FY 2019-2020 to Dept. of Environmental Quality. [G.S. 130A-309.09A](#); [LG Form](#)

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

H. Municipality having a special federal census conducted must have the final census results provided to Office of State Budget & Management by today. [Survey FAQ](#)

## **September 4**

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](#)

## **September 7**

Labor Day– state and federal holiday

## **September 9**

Municipalities have until the close of business today to contact the Office of State Budget & Management about any errors in their provisional population estimates. [Survey FAQ](#)

## **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 pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

## **September 15**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

E. Final state population estimates prepared and certified by Office of State Budget & Management. A municipality whose final estimate is different from the provisional estimate will be sent a follow-up letter on or before September 30. [Survey FAQ](#)

## **September 30**

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

B. On or before today, follow-up letters sent by Office of State Budget & Management to municipalities whose final population estimates differed from their provisional estimates. [Survey FAQ](#)

## **October 2020**

### **October 1, 2020**

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

B. First half of Powell Bill allocations distributed by Dept. of Transportation on or before today. [G.S. 136-41.1](#). 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 6**

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

## **October 10**

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

## **October 12**

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

Columbus Day– federal holiday

## **October 15**

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

B. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

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

### **October 31**

A. Annual financial information report (AFIR Form) due to Local Government Commission. [G.S. 159-33.1](#); [AFIR](#)

***Note: For the fiscal year ended June 30, 2020, the Local Government Commission has announced this deadline has been extended to January 31, 2021 in light of the impact of COVID-19.***  
**LGC Guidance**

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

C. 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](#)

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

E. 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 Dept. 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](#)

F. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

G. Last day to file annual report of abandoned and unclaimed property with State Treasurer, Forms ASD-21 and ASD-159. Report covers property presumed abandoned during period from July 1, 2019 to June 30, 2020. Written notice regarding such property must have been mailed to apparent owner of affected property between 60 and 120 days prior to actual date report is filed. [G.S. 116B-59](#); [G.S. 116B-60](#)

H. Claims for motor fuel tax refund for taxes paid in previous month due to Dept. 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 2020**

### **November 3, 2020**

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

## **November 5**

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

## **November 10**

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

## **November 11**

Veterans Day– state and federal holiday

## **November 16**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

E. Last day for municipalities operating gas, electric, or telephone systems to submit verified report for FY 2019-2020 to N.C. Utilities Commission. [G.S. 62-47](#); [NCUC Rule R1-33](#)

## **November 26**

Thanksgiving Day– state and federal holiday

## **November 27**

State holiday

## **November 30**

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

B. Anticipated date on or about which Division of Employment Security sends annual reconciliation statements for unemployment benefits to municipalities that are reimbursing employers. (Mailing is generally in late November or early December.) Statement will cover 3<sup>rd</sup> quarter 2019 through 2<sup>nd</sup> quarter 2020. Municipality has 30 days from the date of the notice to make any payments due. [DES](#)

## December 2020

### December 1, 2020

A. Last day to file notice with Division of Employment Security of municipality's change to reimbursement method for purposes of unemployment insurance fund, to be effective January 1, 2021.

[G.S. 96-9.6](#)

B. Municipal Street Fiscal Data Report is due. [Powell Bill](#)

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

D. Time period for fire chief to submit year-end roster and training certification to N.C. State Firefighters Association runs today through January 15. [NCSFA](#)

### December 4

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](#)

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

## **December 15**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

## **December 24**

State holiday

## **December 25**

Christmas Day– state and federal holiday

## **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](#)

## **December 31**

A. Last day to file FY 2019-2020 sales and use tax refund applications with Dept. of Revenue. [G.S. 105-164.14\(c\)](#)

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

## **January 2021**

### **January 1, 2021**

A. New Year's Day– state and federal holiday

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

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

D. Today through end of February, consult with municipal attorney about 2020 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](#)

#### **January 4**

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

#### **January 5**

Last day for paying FY 2020-21 property taxes at par. [G.S. 105-360\(a\)](#)

#### **January 6**

A. Unpaid FY 2020-21 property taxes become delinquent today. Tax collector may use enforced collection remedies beginning today. [G.S. 105-360\(a\)](#); [G.S. 105-366\(b\)](#)

B. Interest of 2% added to FY 2020-21 property taxes paid today through February 1. After February 1, in each subsequent month that taxes remain unpaid, interest rate increases by 0.75%. [G.S. 105-360\(a\)\(1\)](#)

C. 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](#)

## **January 11**

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

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

## **January 15**

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

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

C. Last day for fire chief to certify roster with North Carolina State Firefighters Association. [NCSFA](#)

## **January 18**

Martin Luther King Jr's Birthday– state and federal holiday

## **January 25**

Report due to Local Government Commission on status of deposits and investments made during the period from July 1, 2020 through December 31, 2020 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Forms](#)

## **February 2021**

### **February 1**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment for December 2020 due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

E. Last day to file annual Form NC-3 with Dept. of Revenue to reconcile tax withholding from employee wages in calendar year 2020. [G.S. 105-163.7](#)

F. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

G. For smallest employers (annual liability for withheld federal taxes of \$1,000 or less), employer's annual Form 944 due to IRS.

H. Last day to furnish tax withholding statement (W-2 Form) to each employee. [G.S. 105-163.7](#)

I. 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](#)

J. Last day to list property for taxation without penalty (unless county commissioners have extended pursuant to statute). [G.S. 105-307](#)

K. Claims for motor fuel tax refund for taxes paid in December 2020 due to Dept. 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 2, 2021**

Begin new interest rate on delinquent property taxes paid today through March 1. [G.S. 105-360\(a\)\(2\)](#)

## **February 4**

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](#)

## **February 8**

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

B. Upon receipt of tax collector's report, governing body orders posting and advertisement of tax liens at least once between March 1 and June 30. [G.S. 105-369\(a\)](#); [G.S. 105-369\(c\)](#)

C. Tax collector must give notice of tax liens and of advertisement of such liens to the record owners of the affected properties at least 30 days prior to the date of publication. [G.S. 105-369\(b1\)](#)

## **February 10**

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

## **February 15**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

D. Washington's Birthday– federal holiday

## **February 16**

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

B. Last day to furnish IRS Form 1099-S to transferor reflecting information given to IRS about 2020 property transactions. [26 C.F.R. 1.6045-4](#)

## **March 2021**

### **March 1, 2021**

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

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

C. Last day to file IRS Form 1099-S on municipal property transactions closed in 2020. (If filed electronically, the last day to file is March 31.) [26 C.F.R. 1.6045-4](#)

D. Claims for motor fuel tax refund for taxes paid in January 2021 due to Dept. 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 2**

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

## **March 4**

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](#)

## **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 pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

## **March 15**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

### **March 31**

Claims for motor fuel tax refund for taxes paid in previous month due to Dept. 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 2021**

### **April 1, 2021**

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

### **April 2**

Good Friday– state holiday

## **April 7**

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

## **April 10**

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

## **April 12**

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

## **April 15**

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

B. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

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

### **April 16**

Emancipation Day– District of Columbia holiday

### **April 29**

By today each department head must file budget requests and revenue estimates for FY 2021-22 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 2019-2020;
2. Complete statement of amount estimated to be expended for each category of expenditure by the end of FY 2020-21;
3. Amount of revenue from each source during FY 2019-2020;
4. Estimate of revenue from each source by end of FY 2020-21. [G.S. 159-10](#)

### **April 30**

A. Beer and wine local licenses expire today. [G.S. 105-113.70\(b\)](#)

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

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

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

E. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

F. Last day for county commissioners to adopt a resolution changing the method of sales tax allocation (per capita or ad valorem) among the county and the municipalities therein for FY 2021-22. [G.S. 105-472\(b\)](#)

G. Claims for motor fuel tax refund for taxes paid in previous month due to Dept. 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 2021**

### **May 1, 2021**

A. If governing body wishes to establish discount schedule for property taxes paid early, it must do so by ordinance or resolution

by today and submit it to the Property Tax Division, Dept. of Revenue, for approval. Discount schedule must be published at least once in a newspaper of general circulation in the taxing unit and it continues in effect for later years until amended or repealed. [G.S. 105-360\(c\)](#)

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

C. Begin new interest rate on delinquent property taxes paid today through June 1. [G.S. 105-360\(a\)\(2\)](#)

### **May 6**

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

### **May 10**

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

### **May 17**

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

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

E. By today Dept. of Environmental Quality provides Dept. 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](#)

## **May 28**

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

B. Give record owners notice of tax liens in order to meet 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**

Memorial Day– state and federal holiday

## **June 2021**

### **June 1, 2021**

A. Last day to submit proposed FY 2021-22 budget and message to governing body. [G.S. 159-11](#)

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

C. Not earlier than ten days after the proposed budget is submitted and not later than July 1, governing body must adopt FY 2021-22 budget ordinance. [G.S. 159-13\(a\)](#)

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

E. Claims for motor fuel tax refund for taxes paid in April 2021 due to Dept. 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 2**

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

## **June 4**

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](#)

## **June 10**

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

## **June 15**

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

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

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

D. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at

least \$250 but less than \$2,000 of state income taxes per month.  
[G.S. 105-163.6](#)

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

## **June 30**

A. Last day for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)

B. Fiscal Year 2020-21 ends. [G.S. 159-8\(b\)](#)

C. On or before today, annual demographic survey sent to municipalities by Office of State Budget & Management. Completed survey due to OSBM by July 21. [Survey FAQ](#)

D. Claims for motor fuel tax refund for taxes paid in previous month due to Dept. 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 2021**

### **July 1, 2021**

A. Fiscal Year 2021-22 begins. [G.S. 159-8\(b\)](#)

B. Last day for FY 2021-22 budget ordinance adoption. [G.S. 159-13\(a\)](#) If budget ordinance is not adopted by July 1, governing body must make interim appropriations for salaries, debt service, and ordinary expenses. [G.S. 159-16](#). Budget ordinance must be

entered in the minutes of the governing body, and within five days after adoption, copies must be filed with the finance officer, budget officer, and clerk. [G.S. 159-13\(d\)](#)

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

D. First day of six-month period for filing refund applications with Dept. of Revenue for sales and use taxes paid in FY 2020-21 (Form E-585). Last day is December 31, 2021. [G.S. 105-164.14\(c\)](#)

E. First day of three-week period for municipalities to file with Dept. of Transportation a certified statement relating to eligibility for Powell Bill funds (with a certified map and street listing) showing all claimed street mileage. If applicable, a list of streets that were added/deleted from the street system between July 1, 2020 and June 30, 2021 should be attached. Authorized users of online system NC EBS (Enterprise Billing Services) should receive email prompting them to log on to begin completing FY 2021-22 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)

F. Begin process of filing annual report of abandoned and unclaimed property with State Treasurer. Forms ASD-21 and ASD-159 must be filed by October 31, 2021. 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, 2020 to June 30, 2021. If reporting 50 or more property owner records, report must be filed electronically. [G.S. 116B-59](#); [G.S. 116B-60](#)

G. Municipalities operating gas, electric or telephone systems must submit verified report for FY 2020-21 to N.C. Utilities

Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2021. [G.S. 62-47](#); [NCUC Rule R1-33](#)

H. As soon as possible after the close of the fiscal year, FY 2020-21 accounts must be audited by CPA or accountant certified by Local Government Commission. [G.S. 159-34\(a\)](#)

## **July 2**

After July 1 and before being charged with 2021-22 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 2020-21 taxes remain unpaid. [G.S. 105-373\(a\)](#). After July 1 and before being charged with 2021-22 taxes, tax collector must make full settlement with the governing body for 2020-21 taxes. [G.S. 105-373\(a\)](#)

## **July 5**

Independence Day– state and federal holiday (*observed*)

## **July 7**

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

## **July 10**

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

## **July 12**

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

## **July 15**

A. Last day to certify to the Secretary of Revenue the number of qualifying PEG (public, educational or government access) channels provided for the municipality's use by a cable service provider during FY 2020-21 (Form TR-PEG). [G.S. 105-164.44J\(b\)](#)

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

C. Monthly N.C. tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an average of at least \$250 but less than \$2,000 of state income taxes per month. [G.S. 105-163.6](#)

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

## **July 21**

A. Last day to submit to Dept. of Transportation the certified statement relating to eligibility for Powell Bill funds and certified map showing municipal street mileage along with a list of streets that were added/deleted from the street system between July 1, 2020 and June 30, 2021. [G.S. 136-41.1](#); [Powell Bill](#)

B. Deadline for submitting annual N.C. Demographic Survey (NCDS) to Office of State Budget & Management, 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 February 28. 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](#); [NCDS FAQ](#)

### **July 26**

Report due to Local Government Commission on status of deposits and investments made during the period from January 1, 2021 through June 30, 2021 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Forms](#)

### **July 31**

A. Last day for municipalities to submit Form COLL-91 (formerly INV-91) to their banks and to the State Treasurer listing deposit accounts as of June 30, 2021. [G.S. 159-33](#); [20 N.C.A.C. 07.0103](#)  
[Instructions for Form COLL-91](#)

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

C. Quarterly N.C. income tax withholding report Form NC-5 and payment due to Dept. of Revenue from units withholding an

average of less than \$250 of state income taxes per month. [G.S. 105-163.6](#)

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

E. Financial report regarding expenditures of Powell Bill funds during FY 2020-2021 due to Dept. of Transportation. [G.S. 136-41.3](#); [Powell Bill](#)

F. Municipality that conducted special local census must provide the final census data to Office of State Budget & Management by today. [Survey FAQ](#)

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

H. Employer's quarterly federal Form 941 (reporting wages and withholdings) due to IRS.

## **Municipal Calendar 2020-21**

*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 action of the [North Carolina General Assembly](#). Please consult the [NCLM Legislative Information Network of Communities \(LINC\) Bulletin](#), and other legislative materials, for the latest developments regarding these matters, or contact League staff for further information.

### *Calculation of Dates:*

Under the North Carolina General Statutes, [G.S. 103-5](#) provides that where the day or the last day for doing an act required or permitted by law to be performed in a public office or courthouse falls on Saturday, Sunday, or a legal holiday when the public office or courthouse is closed for transactions, the act may be done the next succeeding secular or business day on which the office or courthouse is open for transactions. Accordingly, this Calendar generally transfers to the next business day state-law-related deadlines that fall on weekends and holidays observed by the state. Further, [G.S. 105-395.1](#) provides that when the last day for doing an act required or permitted by the Machinery Act (G.S. 105-271 – G.S. 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 *Calendar*, we respectfully remind municipal officials to feel free to consult original sources regarding the deadlines projected herein, to familiarize themselves with the holidays observed by the state and federal governments, and to take into account the weekend closings and local holiday schedules the municipality observes.