

NCLM Municipal Calendar

2019-2020 Municipal Calendar

July 1, 2019

- A. Fiscal Year 2018-19 begins. [G.S. 159-8\(b\)](#)
- B. Last day for FY 2019-20 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. First day of six-month period for filing refund applications with Dept. of Revenue for sales and use taxes paid in FY 2018-19 (Form E-585). Last day is December 31, 2019. [G.S. 105-164.14\(c\)](#)
- D. 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, 2018 and June 30, 2019 should be attached. Authorized users of online system (NC EBS) should receive email prompting them to log on to begin completing FY 2019-20 Powell Bill documents. [G.S. 136-41.1](#); [Powell Bill](#)
- E. As soon as possible after the close of the fiscal year, FY 2018-19 accounts must be audited by CPA or accountant certified by Local Government Commission. [G.S. 159-34\(a\)](#)
- 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, 2019. 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, 2018 to June 30, 2019. 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 2018-19 to N.C. Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 2019. [G.S. 62-47](#); NCUC Rule R1-33

July 2

A. After July 1 and before being charged with 2019-20 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 2018-19 taxes remain unpaid. [G.S. 105-373\(a\)](#). After July 1 and before being charged with 2019-20 taxes, tax collector must make full settlement with the governing body for 2018-19 taxes. [G.S. 105-373\(a\)](#)

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

July 4

Independence Day– state and federal holiday

July 5

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

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 2018-19 (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.¹ [G.S. 105-163.6](#)
- D. Monthly federal employment tax withholding deposit due if unit is a monthly filer. [IRS Due Dates](#)

July 19

Deadline for submitting annual N.C. Demographic Survey 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 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](#); [NCDS FAQ](#)

July 22

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, 2018 and June 30, 2019. [G.S. 136-41.1](#); [Powell Bill](#)

¹ Employers withholding an average of \$2,000 or more of NC income tax per month must deposit the NC taxes withheld on the same semiweekly schedule as they deposit federal employment taxes. NC payments are submitted using Form NC-5P, the withholding payment voucher.

July 25

Report due to Local Government Commission on status of deposits and investments made during the period from January 1, 2019 through June 30, 2019 (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, 2019. [G.S. 159-33](#); 20 N.C.A.C. 07.0103 [Forms](#)

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. 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](#)

E. For units filing NC income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of NC 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.

AUGUST 2019

August 1, 2019

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 September 3. [G.S. 105-360\(a\)\(2\)](#)

C. Financial report regarding expenditures of Powell Bill funds during FY 2018-19 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 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](#)

August 15

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 10 to contact OSBM about any errors. [G.S. 143C-2-2](#); [Survey FAQ](#)

August 30

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

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, 2019. This applies to property presumed abandoned between July 1, 2018 and June 30, 2019. [G.S. 116B-59](#); [G.S. 116B-60](#)

September 2019

September 1, 2019

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 2019-20 property taxes become due today (payable at par through January 6, 2020). [G.S. 105-360\(a\)](#)

C. Prorated FY 2018-19 municipal taxes become due on property located in areas annexed between September 2, 2018, and June 30, 2019, and are treated as FY 2019-20 taxes for the purposes of collection. [G.S. 160A-58.10\(b\)](#)

D. Prorated FY 2019-20 municipal taxes become due on property located in areas annexed between July 1, 2019 and September 1, 2019. (Prorated taxes for areas annexed after September 1, 2019 and before July 1, 2020 do not become due until September 1, 2020.) [G.S. 160A-58.10\(b\)](#)

E. Last day to initiate enforced collection remedies for FY 2009-10 taxes. [G.S. 105-378\(a\)](#)

September 2

Labor Day– state and federal holiday

September 3

A. Claims for motor fuel tax refund for taxes paid in July 2019 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. 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 2019-20 taxes at a discount. [G.S. 105-360\(c\)](#); [G.S. 105-360\(a\)](#)

C. Deadline to submit Solid Waste and Materials Management Annual Report for FY 2018-19 to Dept. of Environmental Quality. [G.S. 130A-309.09A](#); [LG Form](#)

September 4

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

September 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](#)

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 13

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 16

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](#)

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 2019

October 1, 2019

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

B. First half of Powell Bill allocations distributed by 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 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](#)

October 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](#)

October 14

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](#)

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 NC income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of NC 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, 2018 to June 30, 2019. 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 2019

November 1, 2019

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

November 6

Submit monthly Local Governmental Employees' Retirement System (LERS) payroll deductions by 4:30 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 pursuant to the state constitution. [G.S. 115C-437](#); [N.C. Const., Art. IX, § 7](#)

November 15

- A. Last day for municipalities operating gas, electric, or telephone systems to submit verified report for FY 2018-19 to N.C. Utilities Commission. [G.S. 62-47](#); NCUC Rule R1-33
- 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. Quarterly solid waste disposal tax proceeds distributed to qualifying municipalities. [G.S. 105-187.63](#)
- 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](#)

November 26

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 2018 through 2nd quarter 2019. Municipality has 30 days from the date of the notice to make any payments due. [DES](#)

November 28

Thanksgiving Day– state and federal holiday

November 29

State holiday

December 2019

December 1, 2019

A. 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 2

A. Claims for motor fuel tax refund for taxes paid in October 2019 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. 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, 2020. [G.S. 96-9.6](#)

December 3

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

December 5

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

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 16

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 26

State holiday

December 27

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 26. (Please adjust based on actual mailing date of the statement that is received.) [DES](#)

December 31

A. Last day to file FY 2018-2019 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 2020

January 1, 2020

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 January 31. [G.S. 105-360\(a\)\(2\)](#)

January 2

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

B. Today through end of February, consult with municipal attorney about 2019 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 6

Last day for paying FY 2019-20 property taxes at par. [G.S. 105-360\(a\)](#)

January 7

A. Unpaid FY 2019-20 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 2019-20 property taxes paid today through January 31. After January 31, 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 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](#)

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 20

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

January 27

Report due to Local Government Commission on status of deposits and investments made during the period from July 1, 2019 through December 31, 2019 (Form LGC-203). [G.S. 159-33](#); [G.S. 159-33.1](#); [Forms](#)

January 31

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

B. Quarterly 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 2019 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 NC income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of NC 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 2019. [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 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](#)

February 2020

February 1, 2020

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

February 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](#)

February 10

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\(b1\)](#)

D. 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 17

Washington's Birthday– federal holiday

February 18

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 to furnish IRS Form 1099-S to transferor reflecting information given to IRS about 2019 property transactions. [26 C.F.R. 1.6045-4](#)

February 28

A. Last day to file IRS Form 1099-S on municipal property transactions closed in 2019. (If filed electronically, the last day to file is March 31.) [26 C.F.R. 1.6045-4](#)

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](#)

March 2020

March 1, 2020

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\(c\)](#)

March 2

Claims for motor fuel tax refund for taxes paid in January 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](#)

March 3

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

March 5

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

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 16

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 2020

April 1, 2020

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

April 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](#)

April 10

Good Friday– state holiday

April 13

A. 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](#)

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

April 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 2020-21 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 2018-19.
2. Complete statement of amount estimated to be expended for each category of expenditure by the end of FY 2019-20.
3. Amount of revenue from each source during FY 2018-19.
4. Estimate of revenue from each source by end of FY 2019-20. [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 NC income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of NC 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 2020-21. [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 2020

May 1, 2020

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 11

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

May 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. 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](#)

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](#)

May 25

Memorial Day– state and federal holiday

May 29

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\(d\)](#)

May 31

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\(c\)](#)

June 2020

June 1, 2020

A. Last day to submit proposed FY 2020-21 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 2020-21 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 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](#)

June 2, 2020

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 29

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](#)

June 30

- A. Last day for advertising tax liens. [G.S. 105-369\(b1\)](#); [G.S. 105-369\(c\)](#)
- B. Claims for motor fuel tax refund for taxes paid in April 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](#)
- C. Fiscal Year 2019-20 ends. [G.S. 159-8\(b\)](#)

July 2020

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 2019-20 (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) 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 2019-20 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 2019-20 to N.C. Utilities Commission as soon as possible after the close of the fiscal year, but no later than November 15, 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 2019-20 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 2019-20 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 2019-20 (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 24

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 [Forms](#)

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 NC income tax withholding reports on a semiweekly basis (those withholding an average of \$2,000 or more of NC 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.

Municipal Calendar

Please Note:

Many of the deadlines appearing in 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:

[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. Generally, this Calendar 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 both 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.