

The law mandates combining the payment of taxes and registration fees at the time of registration. House Bill 1779 (Tag and Tax) was signed into law under Session Law 2005-294.

The North Carolina Division of Motor Vehicles (DMV) serves as the collection authority for all 100 local governments of North Carolina. The North Carolina Vehicle Tax System (NCVTS) integrates with existing systems (e.g. STARS) and is responsible for determining vehicle values, verifying situs addresses and applying tax districts, and calculating vehicle taxes.

Before going live on the NCVTS each county provided a list of physical addresses to the NCVTS vendor who loaded them into the system. The list is known as the Situs Repository. The county must have a default address, which is usually the highest populated jurisdiction in the county in the Situs Repository. When a record has a physical address that cannot be matched to an address in the county Situs Repository the record is assigned the county default address.

EXAMPLES

BAD ADDRESS

PO Box #
1111 Hwy 186
1100 Hwy 305
228 Hwy 308
225 Hwy 35
252 Hwy 46
1111 Hwy 158
10100 Hwy 258

CORRECT ADDRESS

2000 Pleasant Grove Rd
1111 NC 186 Hwy
1100 NC 305 Hwy
228 NC 308 Hwy
225 NC 35 Hwy
252 NC 46 Hwy
1111 US 158 Hwy
10100 US 258 Hwy