

**19A NCAC 03D .0602 COLLECTION OF ASSESSMENTS**

(a) A notice of an outstanding or unpaid assessment shall be mailed to the owner of the vehicle by the Division of Motor Vehicles, Enforcement Section Director after 10 days if the assessed taxes or penalties have not been paid.

(b) If the assessment is not paid, the appropriate procedure(s) listed below is followed:

- (1) A warrant for Collection of Taxes or Penalties shall be filed with the sheriff of the appropriate county where the owner of the vehicle resides or owns real property.
- (2) A Garnishment for Taxes shall be served on the employer of the taxpayer or the bank where the taxpayer has an account.
- (3) A Certificate of Tax Liability shall be filed with the Clerk of Court of the county in which the taxpayer resides or owns real property.
- (4) A Reciprocity Suspension shall be mailed by the Division of Motor Vehicles to the owner of the vehicle for which an outstanding or unpaid assessment exists and a copy of this reciprocity suspension shall be filed with the appropriate department in the appropriate state or jurisdiction in which the taxpayer has vehicles registered.

(c) When the assessment is paid, a Certificate of Satisfaction shall be filed with the Clerk of Court in the county where the Certificate of Tax Liability was filed. When an assessment is paid where reciprocity has been suspended, the reciprocity shall be restored by notifying the owner of the vehicle by mail of the restoration of reciprocity and by notifying the proper authority in the appropriate state by mail.

*History Note: Authority G.S. 20-1; 20-2; 20-39; 20-49; 20-91.1; 20-96; 20-99;  
Eff. July 1, 1978;  
Amended Eff. January 1, 1994; February 1, 1982;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. September 22, 2018.*