

Important Information on International Registration Plan (IRP) Trucking License Plates Effective January 2018

State law now requires that certain vehicles be listed with the Chatham County Tax Office. Any vehicle plate that meets the definition of an International Registration Plan (IRP) must be included on listing forms in January of each year, starting in **January 2018**.

WHAT IS AN IRP? An IRP is defined as vehicles meeting all of these conditions:

1. Is used or intended for use in two or more member jurisdictions, which includes vehicles crossing ANY of the borders of the U.S. states, the District of Columbia and the ten Canadian provinces.
2. Is used to transport persons for hire, OR is designed, used, or maintained primarily to transport property or goods.
3. Has one of the following:
 - a. A power unit / trailer having two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds
 - b. A power unit / trailer having three axles or more regardless of weight
 - c. When used in combination gross weight of such combination exceeds 26,000 pounds gross vehicle weight AND must travel two or more jurisdictions noted in A. above.

CURRENT SYSTEM ENDS IN 2018: 2017 is the last year of the current format of billing. Current vehicles meeting the IRP criteria are assessed and taxed as part of the normal July tax notice at the time that the Tax Office receives NC Division of Motor Vehicles (NCDMV) information prior to billing. Vehicle information received after billing will be billed in the fall of 2017.

STARTING JANUARY 2018: All IRP plates are to be listed during the January listing period (January 1 – 31).

EXCEPTIONS: The only exceptions from the above are recreational vehicles, vehicles displaying restricted license plates, vehicles centrally assessed by the NC Department of Revenue as public utilities, or government-owned vehicles. Also, personal vehicles with annual renewal license tags are **not** required to list annually with the Tax Office and are listed through the NCDMV.

OTHER VEHICLES THAT MUST BE LISTED IN JANUARY: Besides the IRP vehicles noted above, other vehicles required to list in January are the following:

- multi-year or permanent tags issued by the NCDMV
- vehicles with annual tags issued by the NCDMV with “special bodies”
- unlicensed (untagged) vehicles that are unlicensed (untagged)
- vehicles with dealer plates if used in business
- trailers with permanent or multi-year tags

QUESTIONS: If you have questions, please contact Business Personal Property Division (919) 542-8250