

YEAR _____

APPLICATION FOR MOTOR VEHICLE EXEMPTION

County _____

City or Town _____

Under the provisions of N.C.G.S. 105-330.3 every owner of property claiming exemption or exclusion from property taxes must demonstrate that the property meets the statutory requirements for exemption or classification. Claims for exemption or exclusion or exclusion of personal property must be filed with the assessor of the county in which property is located. See reverse.

Name of Owner _____

Address _____

Give complete description of property:

Tag # _____

Date of Purchase _____

Make/Model _____

Year _____

VIN # _____

Upon what use or purpose do you base this claim for exemption?

Charitable

Religious

Educational

Other _____

AFFIRMATION

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, the statements and information on this application are true and correct, and are made for the purpose of exempting the property herein described from taxation.

Date: _____

Signature of owner or authorized representative

Title

Telephone Number

APPROVED YES NO

TEXT OF STATUTE PROVIDING FOR FILING OF APPLICATION FOR PROPERTY TAX EXEMPTION

§ 105-330.3. Assessor's duty to list classified motor vehicles; application for exempt status.

- (a) (1) **Registered Vehicles.** The assessor shall list, appraise, and assess all taxable classified motor vehicles for county, municipal, and special district taxes each year in the name of the record owner as of the day on which the current vehicle registration is renewed or the day on which a new registration is applied for. The owner of a classified motor vehicle listed pursuant to this subdivision need not list the vehicle as provided in G.S. 105-306; G.S. 105-312 does not apply to classified motor vehicles listed pursuant to this subdivision.
 - (2) **Unregistered Vehicles.** The owner of a classified motor vehicle who does not register the vehicle or does not renew the registration of the vehicle on or before the expiration date of the current registration shall list the vehicle for taxes by filing an abstract with the assessor of the county in which the vehicle is located on or before January 31 following the date the unregistered vehicle is acquired or, in the case of a registration that is not renewed, January 31 following the date the registration expires, and on or before January 31 of each succeeding year that the vehicle is unregistered. If a classified motor vehicle listed pursuant to this section is registered during the calendar year in which it was listed, it shall be taxed for the fiscal year that opens in the calendar year of listing as an unregistered vehicle. A vehicle required to be listed pursuant to this subdivision that is not listed by January 31 shall be subject to discovery pursuant to G.S. 105-312.
- (b) The owner of a classified motor vehicle who claims an exemption or exclusion from tax under this Subchapter has the burden of establishing that the vehicle is entitled to the exemption or exclusion. The owner may establish prima facie entitlement to exemption or exclusion of the classified motor vehicle by filing an application for exempt status with the assessor. When an approved application is on file, the assessor shall omit from the tax records classified motor vehicles described in the application.
 - (c) The owner of a classified motor vehicle that has been omitted from the tax records as provided in subsection (b) shall report to the assessor any classified motor vehicle registered in the owner's name or owned by him that does not qualify for exemption or exclusion for the current year. This report shall be made within 30 days after the renewal of registration or initial registration of the vehicle or, for an unregistered vehicle, on or before January 31 of the year in which the vehicle is required to be listed by subdivision (a)(2). A classified motor vehicle that does not qualify for exemption or exclusion but has been omitted from the tax records as provided in subsection (b) is subject to discovery under the provisions of G.S. 105-312, except that in lieu of the penalties prescribed by G.S. 105-312(h) there shall be assessed a penalty of one hundred dollars (\$100.00) for each registration period that elapsed before the disqualification was discovered.
 - (d) The provisions of G.S. 105-282.1 do not apply to classified motor vehicles. (1991, c. 624, s. 1.)