



Application for Tax Year \_\_\_\_\_

## Antique Automobile Value Exclusion Application

NCGS 105-330.9, shown below, designates "antique automobiles" a special class of property which may only be assessed at the lower of its true value or five hundred dollars (\$500.00). In order to determine qualification, the Assessor's office must have on file a copy of the owner's affirmation that all five conditions of the statute are met. **This form, or any appeal of initial value, must be filed within 30 days of the date the taxes are due.**

<b>Vehicle Information:</b> Titled Owner's Name: _____ Year: _____ Make: _____ Model: _____ Tag#: _____ VIN: _____ Current Odometer Reading: _____
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Please write in a "Yes" or "No" response to the left of each of the five conditions shown below for the vehicle described on this form and sign the affirmation at the bottom. The assessor reserves the right to deny the qualification of any automobile believed not to qualify.

### § 105-330.9. Antique automobiles.

(a) **Definition.** - For the purpose of this section, the term "antique automobile" means a motor vehicle that meets all of the following conditions:

- \_\_\_\_\_ (1) It is registered with the Division of Motor Vehicles and has an historic vehicle special license plate under G.S. 20-79.4.
- \_\_\_\_\_ (2) It is maintained primarily for use in exhibitions, club activities, parades, and other public interest functions.
- \_\_\_\_\_ (3) It is used only occasionally for other purposes.
- \_\_\_\_\_ (4) It is owned by an individual.
- \_\_\_\_\_ (5) It is used by the owner for a purpose other than the production of income and is not used in connection with a business.

(b) **Classification.** - Antique automobiles are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and must be assessed for taxation in accordance with this section. An antique automobile must be assessed at the lower of its true value or five hundred dollars (\$500.00).

### AFFIRMATION

Under penalties prescribed by law, which include a one hundred dollars penalty, I hereby affirm that to the best of my knowledge and belief, the statements and information on this application are true and correct. A person who willfully attempts, or who willfully aids or abets another person to attempt, in any manner to evade or defeat the taxes subject to this Article is guilty of a Class 2 misdemeanor.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email Address: \_\_\_\_\_

For Office Use Only: Timely: _____ Approved by: _____ Date: _____
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