

Antique Automobile Value Exclusion Application

County of _____

, NC

Application for Tax Year _____

Pursuant to N.C.G.S. §105-330.9, antique automobiles are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and are eligible for assessment at a reduced tax valuation. If qualified, they shall be assessed at the lower of their true value or five hundred dollars (\$500.00).

To determine qualification, the owner must **file an affirmation with the assessor of the county in which the property is located** that all five conditions of the statute have been met. This form, or any appeal of initial value, must be filed **within 30 days of the date the taxes are due**. The assessor reserves the right to deny the qualification of any automobile deemed not to qualify.

Owner Information

Name of Titled Owner _____

Address _____

Home Phone _____

Mobile Phone _____

Email _____

Description of Property

Year _____

Make _____

Model _____

VIN _____

Plate Number _____

Current Odometer Reading _____

Please answer the following questions:

1. Is your vehicle registered with the Division of Motor Vehicles, and have a historic vehicle special license plate under N.C.G.S. §20-79.4? Yes No
2. Is your vehicle maintained primarily for use in exhibitions, club activities, parades, and other public interest functions? Yes No
3. Is your vehicle used only occasionally for other purposes? Yes No
4. Is your vehicle owned by an individual, or owned directly or indirectly through one or more pass-through entities, by an individual? Yes No
5. Is your vehicle used for the production of income or in connection with a business? Yes No

Affirmation of Applicant: Under penalties prescribed by law, I hereby certify that the above information is true and correct to the best of my knowledge.

Signature_____
Printed Name_____
Date

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.