

FORSYTH COUNTY

YEAR _____

APPLICATION FOR MOTOR VEHICLE EXEMPTION

County _____ City, Town of Village _____

Fire District _____

Under the provisions of 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 of personal property must be filed with the assessor of the county in which property is located.

Name of owner _____

Mailing address _____

City, State and zip code _____

Give complete description of property: Tag # _____ Date of Purchase _____

Make _____ Year _____ VIN # _____

Address where exempt property is located _____

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

Charitable Religious Educational

Other _____

Please enclose a copy of supporting documentation that would verify exempt status with this application. Examples would be IRS Code 501(c) number, Tax ID#, or Articles of incorporation or Charter.

Full texts of all exemption and classification statutes are available at the office of the county tax assessor.

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

DENIED

DATE _____

ACTION BY _____

TITLE _____

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

§ 105-330.3. Listing requirements for classified motor vehicles; application for exempt status.

(a1) Unregistered Vehicles. - The owner of an unregistered classified motor vehicle must 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 owner acquired the unregistered vehicle 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 required to be listed pursuant to this subsection is registered before the end of the fiscal year for which it was required to be listed, the following applies:

- (1) The vehicle is taxed as a registered vehicle, and the tax assessed pursuant to this subsection for the fiscal year in which the vehicle was required to be listed shall be released and/or refunded.
- (2) For any months for which the vehicle was not taxed between the date the registration expired and the start of the current registered vehicle tax year, the vehicle is taxed as an unregistered vehicle as follows:
 - a. The value of the motor vehicle is determined as of January 1 of the year in which the registration of the motor vehicle expires.
 - b. In computing the taxes, the assessor must use the tax rates and any additional motor vehicle taxes of the various taxing units in effect on the date the taxes are computed.
 - c. The tax on the motor vehicle is the product of a fraction and the number of months for which the vehicle was not taxed between the date the registration expires and the start of the current registered vehicle tax year. The numerator of the fraction is the product of the appraised value of the motor vehicle and the tax rate of the various taxing units. The denominator of the fraction is 12.
 - d. The taxes are due on the first day of the second month following the month the notice was prepared.
 - e. Interest accrues on unpaid taxes for these unregistered classified motor vehicles at the rate of five percent (5%) for the remainder of the month following the month the taxes are due. Interest accrues at the rate of three-fourths percent (3/4%) for each following month until the taxes are paid, unless the notice is prepared after the date the taxes are due. In that circumstance, the interest accrues beginning the second month following the date of the notice until the taxes are paid.
- (3) A vehicle required to be listed pursuant to this subsection that is not listed by January 31 and is not registered before the end of the fiscal year for which it was required to be listed is subject to discovery pursuant to G.S. 105-312.

(b) Exemption or Exclusion. - 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 within 30 days of the date taxes on the vehicle are due. When an approved application is on file, the assessor must omit from the tax records the classified motor vehicles described in the application. An application is not required for vehicles qualifying for the exemptions or exclusions listed in G.S. 105-282.1(a)(1). The remaining provisions of G.S. 105-282.1 do not apply to classified motor vehicles.

(c) Duty to report changes. - The owner of a classified motor vehicle that has been omitted from the tax records as provided in subsection (b) of this section must report to the assessor any classified motor vehicle registered in the owner's name or owned by that person but not registered in the person's name that does not qualify for exemption or exclusion for the current year. This report must 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 subsection (a1) of this section. 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) a penalty of one hundred dollars (\$100.00) is assessed for each registration period that elapsed before the disqualification was discovered.

(d) Criminal Sanction. - 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, whether by removal or concealment of property or otherwise, is guilty of a Class 2 misdemeanor. (1991, c. 624, s. 1; 2008-134, s. 62; 2009-445, s. 24(a); 2010-95, s. 22(c); 2012-79, s. 3.3; 2013-414, ss. 70(b), 71(a), (c).)