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

(a) Registered Vehicles. - The assessor must list a registered classified motor vehicle each year for each taxing unit in the name of the record owner as of the day on which the current vehicle registration is renewed or the day on which an owner to whom the vehicle is transferred applies for a new registration. The owner of a classified motor vehicle listed pursuant to this subsection need not list the vehicle as provided in G.S. 105-306. G.S. 105-312 does not apply to a classified motor vehicle listed pursuant to this subsection.

(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 taxes are computed.

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 September 1 following the date the notice was prepared. Taxes are payable at par or face amount if paid before January 6 following the due date. Taxes paid on or after January 6 following the due date are subject to interest charges. Interest accrues on taxes paid on or after January 6 pursuant to G.S. 105-360.

e. Repealed by Session Laws 2017-204, s. 5.1(a), effective for taxable years beginning on or after July 1, 2017.

(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); 2017-204, s. 5.1(a).)