

N.C.G.S. 105-330.9 provides for a special valuation of vehicles classified as antique automobiles, provided they meet **all** of the conditions of N.C.G.S. 105-330.9. The statute appears below.

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). (1995, c 512, s 2; 2009-445, s. 24(a).)

If you are the owner of an automobile that you feel meets all of the conditions of N.C.G.S. 105-330.9, please complete the Durham County Antique Automobile Questionnaire and return the questionnaire to Durham County Tax Administration, Listing Division, 200 East Main Street, 1st Floor, Durham, NC 27701.