

§ 105-330.1. Classification of motor vehicles.

(a) Classification. – All motor vehicles other than the motor vehicles listed in subsection (b) of this section are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and are considered classified motor vehicles. Classified motor vehicles must be listed and assessed as provided in this Article and taxes on classified motor vehicles must be collected as provided in this Article.

(b) Exceptions. – The following motor vehicles are not classified under subsection (a) of this section:

- (1) Motor vehicles exempt from registration pursuant to G.S. 20-51.
- (2) Manufactured homes, mobile classrooms, and mobile offices.
- (3) Semitrailers or trailers registered on a multiyear basis.
- (4) Motor vehicles owned or leased by a public service company and appraised under G.S. 105-335.
- (5) Repealed by Session Laws 2000, c. 140, s. 75(a), effective July 1, 2000.
- (6) Motor vehicles registered under the International Registration Plan.
- (7) Motor vehicles issued permanent registration plates under G.S. 20-84.
- (8) Self-propelled property-carrying vehicles issued three-month registration plates at the farmer rate under G.S. 20-88.
- (9) Motor vehicles owned by participants in the Address Confidentiality Program authorized under Chapter 15C of the General Statutes. (1991, c. 624, s. 1; 1991 (Reg. Sess., 1992), c. 961, s. 3; 1993, c. 485, s. 18; c. 543, s. 4; 1993 (Reg. Sess., 1994), c. 745, s. 1; 2000-140, s. 75(a); 2007-471, s. 6; 2009-445, ss. 24(a), 25(a); 2010-95, s. 22(c), (d); 2013-414, ss. 70(b), (c), 72.)