

April 23, 2009

**H 1547. SENIOR AUTOMOBILE PROPERTY TAX EXCLUSION.** Filed 4/23/09. *TO CREATE AN EXCLUSION FOR A MOTOR VEHICLE OWNED BY A QUALIFYING SENIOR.*

Amends GS 105-275 to designate as a special class under authority of Article V, Section 2(2), of the NC Constitution, and exclude from listing, appraisal, assessment, or tax, the first \$2,000 of the appraised value of one motor vehicle owned by an individual who is (1) at least 65 years of age and (2) has an income of not more than the income eligibility limit specified in GS 105-277.1 (Property tax homestead exclusion). Effective for taxes imposed for taxable years beginning on or after July 1, 2009.

**Intro. by Blust.**

GS 105