

MAIL TO:  
MOORE COUNTY TAX DEPARTMENT  
PO BOX 457  
CARTHAGE, NC 28327



**QUESTIONS?** PLEASE CONTACT US AT  
910-947-2255 OR VISIT US AT  
MOORECOUNTYNC.GOV/TAX  
EMAIL: TAXINFORMATION@MOORECOUNTYNC.GOV  
FAX: 910-947-2420

## MOORE COUNTY MOTOR VEHICLE APPEAL FORM

OWNER NAME: \_\_\_\_\_ ADDRESS: \_\_\_\_\_

MOTOR VEHICLE DESCRIPTION: TAG: \_\_\_\_\_ YEAR: \_\_\_\_\_ MAKE: \_\_\_\_\_

MODEL: \_\_\_\_\_ BODY STYLE: \_\_\_\_\_ TYPE/TRIM: (Examples: XE, GT LS EX) \_\_\_\_\_

MILEAGE: \_\_\_\_\_ VIN# \_\_\_\_\_

CONDITION: (CIRCLE)      ROUGH      AVERAGE      CLEAN

### OPTIONS (Circle)

ECO/Hybrid	YES	NO	Leather Interior	YES	NO
4 Wheel Drive	YES	NO	Power Windows	YES	NO
Rear Window Def	YES	NO	Power Seats	YES	NO
Sunroof	YES	NO	Cruise Control	YES	NO
Rear Camera	YES	NO	Towing Package	YES	NO
Rear Entertain Sys	YES	NO	Park Assist	YES	NO
Luggage Rack	YES	NO	Navigation System	YES	NO
Theft Recovery Sys	YES	NO	Running Boards	YES	NO
Alum/Alloy Wheels	YES	NO	Third Row Seat	YES	NO

The Owner/Lessee of a classified motor vehicle may appeal Value, Situs (physical location) or Taxability with the Moore County Assessor's Office **within 30 days** of the date taxes are due as shown on the tax and tag renewal notice received from the DMV. Some adjustments to value may not require a formal appeal, but specific information may be required based on your specific situation. When appealing the value, the customer must prove that the assessed value substantially exceeds the true market value of the property. Documentation should include pictures, estimates of damage if not repaired on January 1st of the year of the bill, proof of excessive mileage, etc. Values are based on retail value as of January 1st for the year of the tax bill.

### PROPERTY OWNER'S OPINION OF VALUE AND BASIS FOR REVIEW

In your opinion, what is the January 1st True Market Value of this vehicle? \*\*\$ \_\_\_\_\_

**\*\*Upon what do you base your opinion? (Check as appropriate)**

- ☐ Dealer Bill of Sale/Lease Agreement (attach copy)
- ☐ High Mileage (attach most recent computer-generated service receipt)
- ☐ Damages or Substandard Condition (attach photos & current estimate or repaired receipt)
- ☐ Salvage, Rebuilt, Total Loss, or Flood Title (attach copy of Title)
- ☐ NADA Clean Retail Value
- ☐ Antique Vehicle (attach AV66 Application)
- ☐ Military Exemption (attach most recent Leave and Earnings Statement & Dependent ID if applicable)
- ☐ Exempt Property (attach AV10V Application & 501(c)(3) support)

\*Auction sales are not considered as fair market sales.

Additional Information \_\_\_\_\_

☐ If an adjustment is made and bill is paid, please check for REFUND REQUEST

**A review of your assessment may result in your value being: unchanged, reduced or increased.**

**\*\*SIGNATURE** \_\_\_\_\_ **\*\*DATE** \_\_\_\_/\_\_\_\_/\_\_\_\_

**\*\* PRINT NAME** \_\_\_\_\_ **PHONE NUMBER ( )** \_\_\_\_\_ **E-Mail Address** \_\_\_\_\_

PLEASE NOTE THE AREAS ON THE FORM INDICATED BY **\*\*ARE REQUIRED** FOR PROCESSING THE APPEAL FORM

Please be advised that valuations for motor vehicles in the State of North Carolina are furnished by a single source to the North Carolina Department of Revenue to be used by all County Assessors to ensure uniformity. The company also provides valuation schedules to the Department of Motor Vehicles. The valuation schedules used are established by market research which includes the most recognized vehicle marketing pricing guides, as well as canvassing the local markets in North Carolina. The Schedule of Values has an effective date of January 1st of the year in which your bill is due/registration renewal is due. The Assessor's statutory requirement is to place fair market value (**considered to be the retail value**) on motor vehicles as of January 1st of each year. When comparing or consulting other vehicle pricing guides, please refer to the month of January when considering the market value of your vehicle. An online resource such as Kelly Blue Book (KBB.com) does not provide true market values at retail price. When considering any information furnished by you regarding the value of the motor vehicle, the Assessor will approach the valuation with consideration of the complete market, making adjustments for those items that affect the value of your motor vehicle.

#### **ADDITIONAL INFORMATION**

##### **Pursuant to the North Carolina General Statute 105-330.2(b)**

**Value:** An Assessor must appraise a classified motor vehicle at its true value in money as prescribed by G.S. 105-283. The sales price of a classified motor vehicle purchased from a dealer, including all accessories attached to the vehicle when it is delivered to the purchaser, is considered the true value of the vehicle, and the assessor must appraise the vehicle at this value. The vehicle, camper, trailer must have been purchased from a dealer or company that is not/was not your employer or a family member's employer, friend, relative or lessor of the vehicle prior to purchase. These are not considered an arm's length agreement and are not considered a market value sale. **Please provide a copy of the Dealer Bill of Sale/Lease Agreement.**

In order to make a reduction for high mileage on your current tax bill, we need documentation showing the odometer reading as close to January 1 of the year of your bill as possible. The average mileage of a vehicle is considered to be 15,000 miles per year. In order to receive a reduction for excessive mileage your vehicle would have to average over 20,000 miles per year. A copy of your safety inspection or mechanic's service report is acceptable and must include year, make, vehicle identification number and date of service.

To consider making a value adjustment due to damages or substandard condition, we will need documentation such as an estimate of damage or other certification of substandard condition. The value is determined as of Jan. 1 of the year the bill is due. **Photos are required to be taken in the current year showing the condition and at least one photo must show the tag/license plate on the vehicle. Repair estimates are also required.** This calculation is for the current assessment only. Proof, including updated photos, may need to be provided each year you request consideration for adjustment due to damages or condition. If the damages have been repaired, a paid repair receipt is required for a permanent adjustment.

In order to qualify for a Salvage, Rebuilt, Total Loss, or Flood damage reduction of value, the vehicle's title MUST show accordingly. Insurance "write offs", "buy backs", or "totaled" are not considered salvage vehicles and do not qualify for any reduction.

NADA Valuation guides, when used, will be used on a January-December calendar year cycle due to availability and to comply with statute. Generally, the January guide is used, however the Clean Retail value will always be considered when reviewed. NCGS 105-330.9 designates "antique automobiles" a special class of property which may only be assessed at the lower of its true value or five hundred dollars (\$500.00). In order to determine qualification, the Assessor's office must have on file a copy of the owner's affirmation that all five conditions of the statute are met. Form AV66 must be filed within 30 days of the date the taxes are due. Application for antique value must be renewed every 5 years.

Domicile or legal residence is an individual's permanent home. Under the Service Member's Civil Relief Act, if the active duty service member is a legal resident of another state currently stationed in North Carolina on military orders, they will not be taxed on their military pay by North Carolina. Production of the military member's current Leave and Earnings Statement (LES) to the Assessor's office can be used to establish this fact to obtain relief from taxation of vehicle property taxes.

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. Submit form AV-10V.

**Reference North Carolina General Statute 105-330.2(a)** for the ownership, situs, and taxability determination date for a registered vehicle. The subdivisions of this statute will also clarify the value determination date for a registered classified motor vehicle.