

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 1000  
HOUSE BILL 1318

AN ACT TO CLARIFY THE THREE HUNDRED DOLLAR EXEMPTION FOR  
INDIVIDUALLY OWNED PERSONAL PROPERTY.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-278.9 is hereby rewritten to read as follows:

**"§ 105-278.9. General exemption for individually owned household personal property. —**

The first three hundred dollars (\$300.00) in tax value of household personal property owned by individual persons and used by them for personal purposes shall be exempted from taxation. This exemption shall be limited to three hundred dollars (\$300.00) for each household, including the head of the household and all dependents residing therein. Single persons, residing separately from their parents, shall also be entitled to the three hundred dollar (\$300.00) exemption for property actually owned by them. For the purpose of this section, the term 'personal purposes' means for personal use and enjoyment and not for the production of income. The term 'household personal property' includes furniture, appliances, furnishings, cooking and eating utensils, lawn equipment and tools, clothing and other personal effects but not motor vehicles, boats or airplanes."

**Sec. 2.** This act shall become effective January 1, 1978.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.