

§ 115C-520. Vehicles owned by boards of education.

All school buses, trucks, automobiles and other motor vehicles owned by local boards of education and used for transporting pupils to and from school or used by other school personnel in the performance of their work, shall be exempt from taxation, but all such vehicles shall be duly registered in the Division of Motor Vehicles as provided in G.S. 20-84. (1955, c. 1372, art. 15, s. 4; 1975, c. 716, s. 5; 1981, c. 423, s. 1.)