



CHAPTER 105
ARTICLE 11 - SHORT TITLE, PURPOSE, AND DEFINITIONS

N.C.G.S. § 105-272.

Purpose of Subchapter.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 11, s. 1 — third act in the lineage	21 September 2026, 01:27 UTC	21d7655b6f43a31d3e4d855e - 3cf3b517f2b20f8594cc3068 - 90cbbab3b3ddd35e

The purpose of this Subchapter is to provide the machinery for the listing, appraisal, and assessment of property and the levy and collection of taxes on property by counties and municipalities. It is the intent of the General Assembly to make the provisions of this Subchapter uniformly applicable throughout the State, and to assure this objective no local act to become effective on or after July 1, 1971, shall be construed to repeal or amend any section of this Subchapter in whole or in part unless it shall expressly so provide by specific reference to the section to be repealed or amended. As used in this section, the term "local act" means any act of the General Assembly that applies to one or more counties by name, to one or more municipalities by name, or to all municipalities within one or more named counties.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1939		1965		1991
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1939	c. 310, s. 1802	ENACTED	
02	1971	c. 806, s. 1	AMENDED	
03	1991	c. 11, s. 1	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-272 (1991).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 1802; 1971, c. 806, s. 1; 1991, c. 11, s. 1.)

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