



CHAPTER 105
ARTICLE 12 - PROPERTY SUBJECT TO TAXATION

N.C.G.S. § 105-277.11.

Taxation of property subject to a
development financing district agreement.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:01 UTC	SOURCE FINGERPRINT 1238142a97bfcf2ba8d1d09d - 019fad9957b9902d9e234adf - 371871efc4e79e9a
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Property that is in a development financing district established pursuant to G.S. 160A-515.1 or G.S. 158-7.3 and that is subject to an agreement entered into pursuant to G.S. 159-108, shall, pursuant to Article V, Section 14 of the North Carolina Constitution, be assessed for taxation at the greater of its true value or the minimum value established in the agreement.(2003-403, s. 21.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 160A-515.1		"development financing district established pursuant to"
G.S. 158-7.3		"established pursuant to G.S. 160A-515.1 or"
G.S. 159-108		"an agreement entered into pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-277.11 (2026).

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

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