CHAPTER 105

ARTICLE 12 - PROPERTY SUBJECT TO TAXATION

N.C.G.S. § 105-277.13.

(Effective for taxes imposed for taxable years beginning before July 1, 2025) Taxation of improvements on brownfields.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:10 UTC	70d4187edf6f241a0fad39af - 1e892b31c6370a52fb6b97bb - 33e97c5a05a434cb

§ 105-277.13(a) Qualifying improvements on brownfields properties are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and shall be appraised, assessed, and taxed in accordance with this section. An owner of land is entitled to the partial exclusion provided by this section for the first five taxable years beginning after completion of qualifying improvements made after the later of July 1, 2000, or the date of the brownfields agreement. After property has qualified for the exclusion provided by this section, the assessor for the county in which the property is located shall annually appraise the improvements made to the property during the period of time that the owner is entitled to the exclusion.

§ 105-277.13(b) For the purposes of this section, the terms "qualifying improvements on brownf - ields properties" and "qualifying improvements" mean improvements made to real property that is subject to a brownfields agreement entered into by the Department of Environmental Quality and the owner pursuant to G.S. 130A-310.32.

§ 105-277.13(c) The following table establishes the percentage of the appraised value of the qualified improvements that is excluded based on the taxable year:

YearPercent of Appraised Value Excluded

Year 190%

Year 275%

Year 350%

Year 430%

Year 510%.

(2000-158, s. 1; 2015-241, s. 14.30(u).)

§ 105-277.13. (Effective for taxes imposed for taxable years beginning on or after July 1, 2025) Taxation of improvements on brownfields.

§ 105-277.13(a) Qualifying improvements on brownfields properties are designated a special class of property under Article V, Sec. 2(2) of the North Carolina Constitution and shall be appraised, assessed, and taxed in accordance with this section. An owner of real property subject to a brownfields agreement entered into by the Department of Environmental Quality pursuant to G.S. 130A-310.32 is entitled to the partial exclusion provided by this section for five taxable years after completion of qualifying improvements made after July 1, 2000. After property has qualified for the exclusion provided by this section, the assessor for the county in which the property is located shall annually appraise the improvements made to the property during the period of time that the owner is entitled to the exclusion. Subsequent qualifying improvements shall also be entitled to a separate exclusionary period.

§ 105-277.13(b) For the purposes of this section, the terms "qualifying improvements on brownf - ields properties" and "qualifying improvements" mean improvements made after the Department of Environmental Quality provides written confirmation that the real property is eligible for a brownfields agreement pursuant to the Brownfields Property Reuse Act of 1997, Part 5 of Article 9 of Chapter 130A of the General Statutes, as amended, and provided that the real property is or becomes subject to a brownfields agreement as required under subsection (a) of this section.

§ 105-277.13(c) The following table establishes the percentage of the appraised value of the qualified improvements that is excluded based on the taxable year:

YearPercent of Appraised Value Excluded

Year 190%

Year 275%

Year 350%

Year 430%

Year 510%.

(2000-158, s. 1; 2015-241, s. 14.30(u); 2025-53, s. 1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

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. 130A-310.32	(b)	*"Quality and the owner pursuant to"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-277.13 (2026).

PINPOINT

N.C. Gen. Stat. § 105-277.13(a) (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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1