



CHAPTER 105

ARTICLE 12 - PROPERTY SUBJECT TO TAXATION

N.C.G.S. § 105-278.1.

Exemption of real and personal property owned by units of government.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-90, s. 25(b) — fourth act in the lineage	21 September 2026, 06:17 UTC	b0ea374377e872e85d05d161 - 5a31c207475db7b9615337b7 - b3786502ac3df7bf

§ 105-278.1(a) Real and personal property owned by the United States and, by virtue of federal law, not subject to State and local taxes shall be exempted from taxation.

§ 105-278.1(b) Real and personal property belonging to the State, counties, and municipalities is exempt from taxation.

§ 105-278.1(c) For purposes of this section:

- (1) A specified unit of government (federal, State, or local) includes its departments, institutions, and agencies.
- (2) By way of illustration but not by way of limitation, the following boards, commissions, authorities, and institutions are units of State government:
 - a. Repealed by Session Laws 2021-90, s. 25(b), effective July 22, 2021.
 - b. The Board of Governors of the University of North Carolina incorporated under the provisions of G.S. 116-3 and known as "The University of North Carolina.
 - c. The North Carolina Museum of Art made an agency of the State under G.S. 140-5.12.
- (3) By way of illustration but not by way of limitation, the following boards, commissions, authorities, and institutions are units of local government of this State:

- a.An airport authority, board, or commission created as a separate and independent body corporate and politic by an act of the General Assembly.
- b.An airport authority, board, or commission created as a separate and independent body corporate and politic by one or more counties or municipalities or combinations thereof under the authority of an act of the General Assembly.
- c.A hospital authority created under G.S. 131E-17.
- d.A housing authority created under G.S. 157-4 or G.S. 157-4.1.
- e.A municipal parking authority created under G.S. 160-477.
- f.A veterans' recreation authority created under G.S. 165-26.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.

1973		1997	2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1973	c. 695, s. 4	ENACTED
02	1987	c. 777, s. 1	AMENDED
03	2005	S.L. 2005-435, s. 39	AMENDED
04	2021	S.L. 2021-90, s. 25(b)	AMENDED

APPARATUS II
7 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. 116-3	(c)	"Carolina incorporated under the provisions of"
G.S. 140-5.12	(c)	"an agency of the State under"
G.S. 131E-17	(c)	"c. A hospital authority created under"

G.S. 157-4	(c)	"d. A housing authority created under"
G.S. 157-4.1	(c)	"authority created under G.S. 157-4 or"
G.S. 160-477	(c)	"A municipal parking authority created under"
G.S. 165-26	(c)	"A veterans' recreation authority created under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-278.1 (2021).

PINPOINT

N.C. Gen. Stat. § 105-278.1(a) (2021).

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

(1973, c. 695, s. 4; 1987, c. 777, s. 1; 2005-435, s. 39; 2021-90, s. 25(b).)

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