



CHAPTER 105

ARTICLE 12 - PROPERTY SUBJECT TO TAXATION

N.C.G.S. § 105-278.2.

Burial property.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.12(a) — fourth act in the lineage	21 September 2026, 05:11 UTC	bfd a35ca7f4e24fb2f9d727f - e7d305c0e74c3ec53e449c61 - c679ad8808ffab54

§ 105-278.2(a) Commercial Property. - Real property set apart for burial purposes that is owned and held for purposes of (i) sale or rental or (ii) sale of burial rights therein is exempt from taxation. A single application is required under G.S. 105-282.1 for property exempt under this subsection.

§ 105-278.2(b) Other Property. - Real property set apart for burial purposes not owned and held for a purpose listed in subsection (a) of this section is exempt from taxation. No application is required under G.S. 105-282.1 for property exempt under this subsection. A local government cannot deny the exemption provided under this subsection to a taxpayer that lacks a survey or plat detailing the exempt property.

§ 105-278.2(c) Terms. - For purposes of this section, the term "real property" includes land, tombs, vaults, monuments, and mausoleums, and the term "burial" includes entombment.

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. 724	AMENDED
03	2018	S.L. 2018-113, s. 15	AMENDED
04	2021	S.L. 2021-180, s. 42.12(a)	AMENDED

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. 105-282.1	(a)	"A single application is required under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-278.2 (2021).

PINPOINT
N.C. Gen. Stat. § 105-278.2(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. 724; 2018-113, s. 15; 2021-180, s. 42.12(a).)

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