CHAPTER 105

ARTICLE 12 - PROPERTY SUBJECT TO TAXATION

N.C.G.S. § 105-278.

Historic properties.

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. 42.13F(a) — eighth act in the lineage	21 September 2026, 04:08 UTC	9fb50085002667b2ffef9181 - 81dc4e9074a5e3abcf7a976b - cf297544b1c225ad

§ 105-278(a)

Real property designated as a historic property by a local ordinance adopted pursuant to former G.S. 160A-399.4 or designated as a historic landmark by a local ordinance adopted pursuant to G.S. 160D-945 or former G.S. 160A-400.5 is designated a special class of property under authority of Article V, Sec. 2(2) of the North Carolina Constitution. Property so classified shall be taxed uniformly as a class in each local taxing unit on the basis of fifty percent (50%) of the true value of the property as determined pursuant to G.S. 105-285 and 105-286, or 105-287.

§ 105-278(b)

The difference between the taxes due on the basis of fifty percent (50%) of the true value of the property and the taxes that would have been payable in the absence of the classification provided for in subsection (a) shall be a lien on the property of the taxpayer as provided in G.S. 105-355(a). The taxes shall be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses the benefit of this classification as a result of a disqualifying event. A disqualifying event occurs when there is a change in an ordinance designating a historic property or a change in the property, other than by fire or other natural disaster, that causes the property's historical significance to be lost or substantially impaired. In addition to the provisions in G.S. 105-277.1F, no deferred taxes are due and all liens arising under this subsection are extinguished when the property's historical significance is lost or substantially impaired due to fire or other natural disaster.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1977	c. 869, s. 2	ENACTED
02	1981	c. 501	AMENDED
03	1989	c. 706, s. 3.1	AMENDED
04	2005	S.L. 2005-435, s. 38	AMENDED
05	2006	S.L. 2006-162, s. 28	AMENDED
06	2008	S.L. 2008-35, s. 2.5	AMENDED
07	2010	S.L. 2010-95, s. 17	AMENDED
08	2021	S.L. 2021-180, s. 42.13F(a)	AMENDED

APPARATUS II
6 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-399.4	(a)	*"local ordinance adopted pursuant to former"*
G.S. 160D-945	(a)	*"a local ordinance adopted pursuant to"*
G.S. 160A-400.5	(a)	*"pursuant to G.S. 160D-945 or former"*
G.S. 105-285	(a)	*"the property as determined pursuant to"*
G.S. 105-355(a)	(b)	*"of the taxpayer as provided in"*
G.S. 105-277.1F	(b)	*"due and payable in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-278 (2021).

PINPOINT

N.C. Gen. Stat. § 105-278(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

(1977, c. 869, s. 2; 1981, c. 501; 1989, c. 706, s. 3.1; 2005-435, s. 38; 2006-162, s. 28; 2008-35, s. 2.5; 2010-95, s. 17; 2021-180, s. 42.13F(a).)

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