CHAPTER 105

ARTICLE 12A - TAXATION OF LESSEES AND USERS OF TAX-EXEMPT CROPLAND OR FORESTLAND

N.C.G.S. § 105-282.7.

Taxation of lessees and users of tax-exempt cropland or forestland.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 819, s. 1 — first act in the lineage	21 September 2026, 05:38 UTC	3563334834e9368e90fc0463 - 6dd4093c2b9c6f45a3c4b9ad - e16c3fae29bb5c2b

§ 105-282.7(a) When any cropland or forestland owned by the United States, the State, a county or a municipal corporation is leased, loaned or otherwise made available to and used by a person, as defined in G.S. 105-273(12), in connection with a business conducted for profit, the lessee or user of the property is subject to taxation to the same extent as if the lessee or user owned the property. As used in this section, "forestland" has the same meaning as in G.S. 105-277.2(2), and "cropland" means agricultural land and horticultural land as defined in G.S. 105-277.2(1) and (3) respectively.

§ 105-282.7(b) This section does not apply to cropland or forestland for which payments in lieu of taxes are made in amounts equivalent to the amount of tax that could otherwise be lawfully assessed.

§ 105-282.7(c) Taxes levied pursuant to this Article are levied on the privilege of leasing or otherwise using tax-exempt cropland or forestland in connection with a business conducted for profit. The purpose of these taxes is to eliminate the competitive advantage accruing to profit-making enterprises from the use of tax-exempt property.

END OF SECTION TEXT

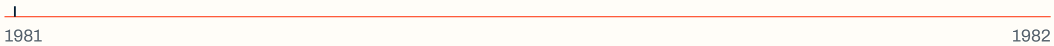
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

1 ACT

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	1981	c. 819, s. 1	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. 105-273(12)	(a)	*"by a person, as defined in"*
G.S. 105-277.2(2)	(a)	*"has the same meaning as in"*
G.S. 105-277.2(1) and (3)	(a)	*"and horticultural land as defined in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-282.7 (1981).

PINPOINT

N.C. Gen. Stat. § 105-282.7(a) (1981).

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

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1981, c. 819, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1