



CHAPTER 105

ARTICLE 13 - STANDARDS FOR APPRAISAL AND ASSESSMENT

N.C.G.S. § 105-283.

Uniform appraisal standards.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	2nd Sess., c. 1297 — ninth act in the lineage	21 September 2026, 04:03 UTC	c90f635c33575eb41e4aad51 - 295089bbca2ec9b049e7458a - 960a504380310073

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land.

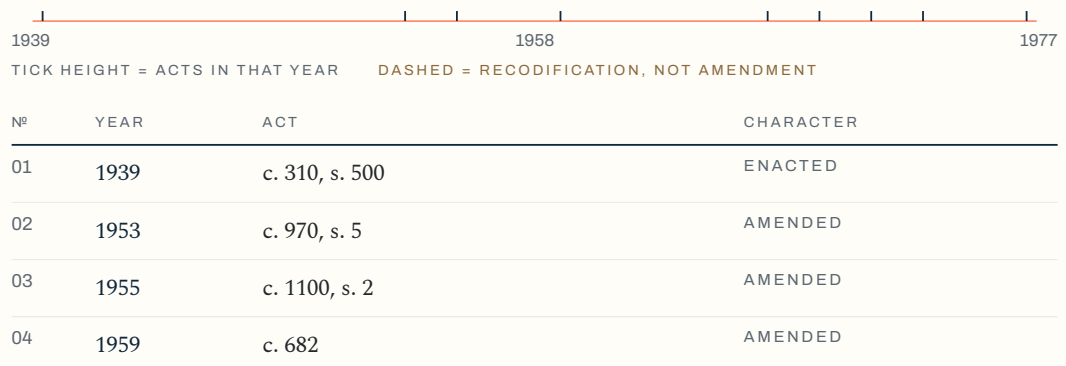
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 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.



05	1967	c. 892, s. 7	AMENDED
06	1969	c. 945, s. 1	AMENDED
07	1971	c. 806, s. 1	AMENDED
08	1973	c. 695, s. 11	AMENDED
09	1977	2nd Sess., c. 1297	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-283 (1977).

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

(1939, c. 310, s. 500; 1953, c. 970, s. 5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 11; 1977, 2nd Sess., c. 1297.)

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