CHAPTER 105

ARTICLE 14 - TIME FOR LISTING AND APPRAISING PROPERTY FOR TAXATION

N.C.G.S. § 105-285.

Date as of which property is to be listed and appraised.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 485, s. 17 — seventh act in the lineage	21 September 2026, 04:11 UTC	ec959b0215b830551b976c93 - 7373401d6829f23a1beb5fd8 - cab84ff621d9b27d

§ 105-285(a) Annual Listing Required. - All property subject to ad valorem taxation shall be listed annually.

§ 105-285(b) Personal Property; General Rule. - Except as otherwise provided in this Chapter, the value, ownership, and place of taxation of personal property, both tangible and intangible, shall be determined annually as of January 1.

§ 105-285(c) Repealed by Session Laws 1987, c. 813, s. 12.

§ 105-285(d) Real Property. - The value of real property shall be determined as of January 1 of the years prescribed by G.S. 105-286 and G.S. 105-287. The ownership of real property shall be determined annually as of January 1, except in the following situation: When any real property is acquired after January 1, but prior to July 1, and the property was not subject to taxation on January 1 on account of its exempt status, it shall be listed for taxation by the transferee as of the date of acquisition and shall be appraised in accordance with its true value as of January 1 preceding the date of acquisition; and the property shall be taxed for the fiscal year of the taxing unit beginning on July 1 of the year in which it is acquired. The person in whose name such property is listed shall have the right to appeal the listing, appraisal, and assessment of the property in the same manner as that provided for listings made as of January 1.

In the event real property exempt as of January 1 is, prior to July 1, acquired from a governmental unit that by contract is making payments in lieu of taxes to the taxing unit for the fiscal period beginning July 1 of the year in which the property is acquired, the tax on such property for the fiscal period beginning on July 1 immediately following acquisition shall be one half of the amount of the tax that would have been imposed if the property had been listed for taxation as of January 1.

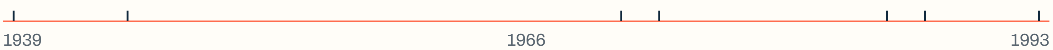
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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	1939	c. 310, s. 302	ENACTED
02	1945	c. 973	AMENDED
03	1971	c. 806, s. 1	AMENDED
04	1973	c. 735	AMENDED
05	1985	c. 656, s. 21	AMENDED
06	1987	c. 813, s. 12	AMENDED
07	1993	c. 485, s. 17	AMENDED

APPARATUS II
2 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. 105-286	(d)	*"1 of the years prescribed by"*
G.S. 105-287	(d)	*"years prescribed by G.S. 105-286 and"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-285 (1993).

PINPOINT

N.C. Gen. Stat. § 105-285(a) (1993).

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

(1939, c. 310, s. 302; 1945, c. 973; 1971, c. 806, s. 1; 1973, c. 735; 1985, c. 656, s. 21; 1987, c. 813, s. 12; 1993, c. 485, s. 17.)

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