



CHAPTER 105
ARTICLE 15 - DUTIES OF DEPARTMENT AND PROPERTY TAX COMMISSION AS TO ASSESSMENTS

N.C.G.S. § 105-291.

Powers of Department and Commission.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2025-25, s. 29(6) — eighth act in the lineage	RETRIEVED 21 September 2026, 05:37 UTC	SOURCE FINGERPRINT 2b41e50c3c443c4156fc4808 - c875de4a34636099c2c90a45 - af42e1ef97339ae1
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§ 105-291(a) General Powers. - The Department of Revenue is authorized to exercise all powers reasonably necessary to perform the duties imposed upon it by this Subchapter and other laws of this State.

§ 105-291(b) Rulemaking Power. - The Department may adopt such rules and regulations, not inconsistent with law, as the Department may deem necessary to perform the duties or responsibilities of this Chapter.

§ 105-291(c) General Investigatory Authority. - In exercising general and specific supervision over the valuation and taxation of property, the Department or any authorized deputy shall have power to examine witnesses under oath administered by any member or authorized deputy and to examine the documents of any State department, county, city, town, or taxpayer if there is ground for believing that the witnesses have or that the documents contain information pertinent to the subject of the Department's inquiry. Witnesses and documents examined under the authority of this subsection (c) may be obtained through service of subpoenas as provided in subdivision (c)(1), below.

- (1) To obtain the testimony of witnesses or to obtain access to the documents enumerated in this subsection (c), the Department or any authorized deputy is authorized and empowered to subpoena witnesses and to subpoena documents upon a subpoena to be signed by the Secretary of Revenue directed to the witness or to the person having custody of the documents sought, and to be served by any officer authorized to serve subpoenas.

03	1951	c. 798	AMENDED
04	1971	c. 806, s. 1	AMENDED
05	1973	c. 476, s. 193	AMENDED
06	1993	c. 539, s. 714	AMENDED
07	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
08	2025	S.L. 2025-25, s. 29(6)	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-291 (2025).

PINPOINT
N.C. Gen. Stat. § 105-291(a) (2025).

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.

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1939, c. 310, s. 203; 1945, c. 955; 1951, c. 798; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1993, c. 539, s. 714; 1994, Ex. Sess., c. 24, s. 14(c); 2025-25, s. 29(6).)

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