



CHAPTER 105

ARTICLE 16 - COUNTY LISTING, APPRAISAL, AND ASSESSING OFFICIALS

N.C.G.S. § 105-296.

Powers and duties of assessor.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2014-3, s. 14.19 — twenty-seventh act in the lineage	21 September 2026, 04:13 UTC	f849d99a44c5d7b598b02b06 - 2adbd68e852f9ed7c1955494 - 351153b10e02dc02

§ 105-296(a) The county assessor shall have general charge of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law. He shall perform the duties imposed upon him by law, and he shall have and exercise all powers reasonably necessary in the performance of his duties not inconsistent with the Constitution or the laws of this State.

§ 105-296(b) Within budgeted appropriations, he shall employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law. The assessor may allocate responsibility among such employees by territory, by subject matter, or on any other reasonable basis. Each person employed by the assessor as a real property appraiser or personal property appraiser shall during the first year of employment and at least every other year thereafter attend a course of instruction in his area of work. At the end of the first year of their employment, such persons shall also achieve a passing score on a comprehensive examination in property tax administration conducted by the Department of Revenue.

§ 105-296(c) At least 10 days before the date as of which property is to be listed, the assessor shall advertise in a newspaper having general circulation in the county and post in at least five public places in each township in the county a notice containing all of the items listed in this subsection. If the listing period is extended in any county by the board of county commissioners, the assessor shall advertise in the newspaper in which the original notice was published and post in the same places a notice of the extension and of the times during which and the place or places at which lists will be accepted during the extended period. The items that must be included in the notice are:

- (1) The date as of which property is to be listed.
- (2) The date on which listing will begin.
- (3) The date on which listing will end.
- (4) The times between the date mentioned in subdivision (c)(2), above, and the date mentioned in subdivision (c)(3), above, during which lists will be accepted.
- (5) The place or places at which lists will be accepted at the times established under subdivision (c)(4), above.
- (6) A statement that all persons who, on the date as of which property is to be listed, own property subject to taxation must list such property within the period set forth in the notice and that any person who fails to do so will be subject to the penalties prescribed by law.
- (7) If the county has provided for electronic listing of personal property under G.S. 105-310.1, a statement that the county allows electronic listing of personal property and the timetable and procedures for electronic listing.

§ 105-296(d) through (f) Repealed by Session Laws 1987, c. 43, s. 2.

§ 105-296(g) He shall have power to subpoena any person for examination under oath and to subpoena documents whenever he has reasonable grounds for the belief that such person has knowledge or that such documents contain information that is pertinent to the discovery or valuation of any property subject to taxation in the county or that is necessary for compliance with the requirements as to what the tax list shall contain. The subpoena shall be signed by the chairman of the board of equalization and review if that board is in session; otherwise, it shall be signed by the chairman of the board of county commissioners. It shall be served by an officer qualified to serve subpoenas. Any person who shall wilfully fail or refuse to appear, produce subpoenaed documents, or testify concerning the subject of the inquiry shall be guilty of a Class 1 misdemeanor.

§ 105-296(h) Only after the abstract has been carefully reviewed can the assessor require any person operating a business enterprise in the county to submit a detailed inventory, statement of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Inventories, statements of assets and liabilities, or other information secured by the assessor under the terms of this subsection, but not expressly required by this Subchapter to be shown on the abstract

itself, shall not be open to public inspection but shall be made available, upon request, to representatives of the Department of Revenue or of the Division of Employment Security (DES) of the Department of Commerce. Any assessor or other official or employee disclosing information so obtained, except as may be necessary in listing or appraising property in the performance of official duties, or in the administrative or judicial proceedings relating to listing, appraising, or other official duties, shall be guilty of a Class 3 misdemeanor and punishable only by a fine not exceeding fifty dollars (\$50.00).

§ 105-296(i)

Prior to the first meeting of the board of equalization and review, the assessor may, for good cause, change the appraisal of any property subject to assessment for the current year. Written notice of a change in assessment shall be given to the taxpayer at his last known address prior to the first meeting of the board of equalization and review.

§ 105-296(j)

The assessor must annually review at least one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor must review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The period of the review process is based on the average of the preceding three years' data. The assessor may request assistance from the Farm Service Agency, the Cooperative Extension Service, the North Carolina Forest Service of the Department of Agriculture and Consumer Services, or other similar organizations.

The assessor may require the owner of classified property to submit any information, including sound management plans for forestland, needed by the assessor to verify that the property continues to qualify for present-use value taxation. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines the owner failed to make the information requested available in the time required without good cause, the property loses its present-use value classification and the property's deferred taxes become due and payable as provided in G.S. 105-277.4(c). If the property loses its present-use value classification for failure to provide the requested information, the assessor must reinstate the property's present-use value classification when the owner submits the requested information within 60 days after the disqualification unless the information discloses that the property no longer qualifies for present-use value classification. When a property's present-use value classification is reinstated, it is reinstated retroactive to the date the classification was revoked and any deferred taxes that were paid as a result of the revocation must be refunded to the property

owner. The owner may appeal the final decision of the assessor to the county board of equalization and review as provided in G.S. 105-277.4(b1).

In determining whether property is operating under a sound management program, the assessor must consider any weather conditions or other acts of nature that prevent the growing or harvesting of crops or the realization of income from cattle, swine, or poultry operations. The assessor must also allow the property owner to submit additional information before making this determination.

§ 105-296(k)

He shall furnish information to the Department of Revenue as required by the Department to conduct studies in accordance with G.S. 105-289(h).

§ 105-296(l)

The assessor shall annually review at least one-eighth of the parcels in the county exempted or excluded from taxation to verify that these parcels qualify for the exemption or exclusion. By this method, the assessor shall review the eligibility of all parcels exempted or excluded from taxation in an eight-year period. The assessor may require the owner of exempt or excluded property to make available for inspection any information reasonably needed by the assessor to verify that the property continues to qualify for the exemption or exclusion. The owner has 60 days from the date a written request for the information is made to submit the information to the assessor. If the assessor determines that the owner failed to make the information requested available in the time required without good cause, then the property loses its exemption or exclusion. If the property loses its exemption or exclusion for failure to provide the requested information, the assessor must reinstate the property's exemption or exclusion when the owner makes the requested information available within 60 days after the disqualification unless the information discloses that the property is no longer eligible for the exemption or exclusion.

§ 105-296(m)

The assessor shall annually review the transportation corridor official maps and amendments to them filed with the register of deeds pursuant to Article 2E of Chapter 136 of the General Statutes. The assessor must indicate on all tax maps maintained by the county or city that portion of the properties embraced within a transportation corridor and must note any variance granted for the property for such period as the designation remains in effect. The assessor must tax the property within a transportation corridor as required under G.S. 105-277.9 and G.S. 105-277.9A.

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.



Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, ss. 403, 404	ENACTED
02	1953	c. 970, s. 3	AMENDED
03	1955	c. 1012, s. 1	AMENDED
04	1957	c. 202	AMENDED
05	1959	c. 740, s. 3	AMENDED
06	1963	c. 302	AMENDED
07	1971	c. 806, s. 1	AMENDED
08	1973	c. 560	AMENDED
09	1983	c. 813, s. 3	AMENDED
10	1985	c. 518, s. 2	AMENDED
11	1987	c. 43, s. 2	AMENDED
12	1987	c. 45, ss. 1, 2	AMENDED
13	1987	c. 830, s. 84(b)	AMENDED
14	1987	1987 (Reg. Sess., 1988), c. 1044, s. 13	AMENDED
15	1991	c. 34, s. 2	AMENDED
16	1991	c. 77, s. 1	AMENDED
17	1993	c. 539, ss. 715, 716	AMENDED
18	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
19	2001	S.L. 2001-139, ss. 3-5	AMENDED
20	2002	S.L. 2002-184, s. 6	AMENDED
21	2005	S.L. 2005-313, s. 7	AMENDED
22	2005	S.L. 2005-386, s. 1.4	AMENDED
23	2011	S.L. 2011-145, s. 13.25(pp)	AMENDED
24	2011	S.L. 2011-238, s. 2	AMENDED

25	2011	S.L. 2011-401, s. 5.1	AMENDED
26	2013	S.L. 2013-155, s. 8	AMENDED
27	2014	S.L. 2014-3, s. 14.19	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. 105-310.1	(c)(7)	<i>"electronic listing of personal property under"</i>
G.S. 105-277.4(c)	(i)	<i>"due and payable as provided in"</i>
G.S. 105-277.4(b1)	(j)	<i>"equalization and review as provided in"</i>
G.S. 105-289(h)	(k)	<i>"to conduct studies in accordance with"</i>
G.S. 105-277.9	(m)	<i>"a transportation corridor as required under"</i>
G.S. 105-277.9A	(m)	<i>"as required under G.S. 105-277.9 and"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-296 (2014).

PINPOINT

N.C. Gen. Stat. § 105-296(a) (2014).

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, ss. 403, 404; 1953, c. 970, s. 3; 1955, c. 1012, s. 1; 1957, c. 202; 1959, c. 740, s. 3; 1963, c. 302; 1971, c. 806, s. 1; 1973, c. 560; 1983, c. 813, s. 3; 1985, c. 518, s. 2; 1987, c. 43, s. 2; c. 45, ss. 1, 2; c. 830, s. 84(b); 1987 (Reg. Sess., 1988), c. 1044, s. 13; 1991, c. 34, s. 2; c. 77, s. 1; 1993, c. 539, ss. 715, 716; 1994, Ex. Sess., c. 24, s. 14(c); 2001-139, ss. 3-5; 2002-184, s. 6; 2005-313, s. 7; 2005-386, s. 1.4; 2011-145, s. 13.25(pp); 2011-238, s. 2; 2011-401, s. 5.1; 2013-155, s. 8; 2014-3, s. 14.19.)

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