



CHAPTER 105
ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-301.

Place for listing real property.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 476, s. 193 — third act in the lineage	RETRIEVED 21 September 2026, 06:15 UTC	SOURCE FINGERPRINT 4f3ed1307cb5a6bf1cdaadcb - 6ead3b4501fec0cbcd0d1bc2 - 93f2bc780e006a75
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All taxable real property that is not required by this Subchapter to be appraised originally by the Department of Revenue shall be listed in the county in which it is situated. If all or part of the real property is situated within the boundaries of a municipal corporation, this fact shall be specified on the abstract as required by G.S. 105-309. Nothing in this section shall be construed to conflict with the provisions of G.S. 105-326 through 105-328.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1939 1956 1973			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 700	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	c. 476, s. 193	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. 105-309		<i>"on the abstract as required by"</i>
G.S. 105-326		<i>"to conflict with the provisions of"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-301 (1973).

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. 700; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

