CHAPTER 105

ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-303.

Obtaining information on real property transfers; permanent listing.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1999-297, s. 3 — seventh act in the lineage	21 September 2026, 05:38 UTC	b142e42d4da6f13af4795d92 - 0f3ee5eb31be4254210056f9 - 279ede9efcc2c098

§ 105-303(a)

To facilitate the accurate listing of real property for taxation, the board of county commissioners may require the register of deeds to comply with the provisions of subdivision (a)(1), below, or it may require him to comply with the provisions of subdivision (a)(2), below:

(1) When any conveyance of real property (other than a deed of trust or mortgage) is recorded, the board of county commissioners may require the register of deeds to certify to the assessor:

a.The name of the person conveying the property.

b.The name and address of the person to whom the property is being conveyed.

c.A description of the property sufficient to locate and identify it.

d.A statement as to whether the parcel is conveyed in whole or in part.

(2) When any conveyance of real property (other than a deed of trust or mortgage) is submitted for recordation, the board of county commissioners may require the register of deeds to refuse to record it unless it has been presented to the assessor and the assessor has noted thereon that he has obtained the information he desires from the conveyance and from the person recording it.

§ 105-303(b)

The board of commissioners of each county must install a permanent listing system. Each county must obtain the approval of the Department of Revenue for its permanent listing system. Under such a system the provisions of subdivisions (b)(1) through (b)(4) of this subsection apply.

(1) The assessor is responsible for listing all real property on the abstracts and tax records each year in the name of the owner of record as of the day as of which property is to be listed under G.S. 105-285.

(2) Persons whose duty it is to list real property under the provisions of G.S. 105-302 are relieved of that duty, but annually, during the listing period established by G.S. 105-307, these persons must furnish the assessor with the information concerning improvements on and separate rights in real property required by G.S. 105-309(c)(3) through (c)(5).

(3) The penalties imposed by G.S. 105-308 and 105-312 do not apply to failure to list real property for taxation, but they apply to failure to comply with the provisions of subdivision (b)(2) of this subsection with respect to reporting the construction or acquisition of improvements on and separate rights in real property. In such a case, the penalty prescribed by G.S. 105-312 shall be computed on the basis of the tax imposed on the improvements and separate rights.

(4) The Department of Revenue may authorize the board of county commissioners to make additional modifications of the listing requirements of this Subchapter, as long as the modifications do not conflict with subdivisions (b)(1) through (b)(3) of this subsection.

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. 701	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	c. 476, s. 193	AMENDED

04	1973	c. 789	AMENDED
05	1987	c. 43, s. 4	AMENDED
06	1987	c. 45, s. 1	AMENDED
07	1999	S.L. 1999-297, s. 3	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. 105-285	(b)(1)	*"property is to be listed under"*
G.S. 105-302	(b)(2)	*"real property under the provisions of"*
G.S. 105-307	(b)(2)	*"during the listing period established by"*
G.S. 105-309(c)(3)	(b)(2)	*"rights in real property required by"*
G.S. 105-308	(b)(3)	*"The penalties imposed by"*
G.S. 105-312	(b)(3)	*"a case, the penalty prescribed by"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-303 (1999).

PINPOINT

N.C. Gen. Stat. § 105-303(a) (1999).

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. 701; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 789; 1987, c. 43, s. 4; c. 45, s. 1; 1999-297, s. 3.)

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