CHAPTER 105
ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-305.

Place for listing intangible personal property.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1997-456, s. 43(a) — fifth act in the lineage	21 September 2026, 04:14 UTC	8b6f5a57167c14326cbb2488 - 91881fcdd3b25906b8bd5277 - c143694b46fe92e0

§ 105-305(a) Listing Instructions. - This section applies to all taxable intangible personal property that has a tax situs in this State and is not required by this Subchapter to be appraised originally by the Department of Revenue. The place in this State at which this property is taxable shall be determined as provided in this section. The person whose duty it is to list property shall list it in the county in which the place of taxation is located, indicating on the abstract the information required by G.S. 105-309(d). If the place of taxation lies within a city or town that requires separate listing under G.S. 105-326(a), the person whose duty it is to list shall also list the property for taxation in the city or town.

§ 105-305(b) Repealed by Session Laws 1997-456, s. 43(a).

§ 105-305(c) Intangible personal property representing an interest or interests in real property that is situated in this State shall be taxable in the place in which the represented real property is located.

§ 105-305(d) , (e) Repealed by Session Laws 1997-456, s. 43(a).

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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. 801	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1995	c. 41, s. 8	AMENDED
05	1997	S.L. 1997-456, s. 43(a)	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(d)	(a)	*"the abstract the information required by"*
G.S. 105-326(a)	(a)	*"town that requires separate listing under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-305 (1997).

PINPOINT

N.C. Gen. Stat. § 105-305(a) (1997).

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. 801; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1995, c. 41, s. 8; 1997-456, s. 43(a).)

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