



CHAPTER 105

ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-307.

Length of listing period; extension; preliminary work.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2011-238, s. 3 — tenth act in the lineage	21 September 2026, 03:33 UTC	53002f2e2c0cc0ebef494cb3 - 759b23cd9b9d46c43f06a36c - 8a60f358dfc87e29

§ 105-307(a) Listing Period. - Unless extended as provided in this section, the period during which property is to be listed for taxation each year begins on the first business day of January and ends on January 31.

§ 105-307(b) General Extensions. - The board of county commissioners may, by resolution, extend the time during which property is to be listed for taxation as provided in this subsection. Any action by the board of county commissioners extending the listing period must be recorded in the minutes of the board, and notice of the extensions must be published as required by G.S. 105-296(c). The entire period for listing, including any extension of time granted, is considered the regular listing period for the particular year within the meaning of this Subchapter.

- (1) In nonrevaluation years, the listing period may be extended for up to 30 additional days.
- (2) In years of octennial appraisal of real property, the listing period may be extended for up to 60 additional days.
- (3) If the county has provided for electronic listing of personal property under G.S. 105-310.1, the period for electronic listing of personal property may be extended up to June 1. A resolution that provides a general extension of time for the electronic listing of personal property shall continue in effect until revised or rescinded unless otherwise stated in the resolution.

§ 105-307(c)

Individual Extensions. - The board of county commissioners shall grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown. The request must be filed with the assessor no later than the ending date of the regular listing period. The board may delegate the authority to grant extensions to the assessor. Extensions granted under this subsection shall not extend beyond April 15. Notwithstanding the individual extension time limitation in this subsection, if the county has provided for electronic listing of personal property under G.S. 105-310.1, extensions granted for electronic listing of personal property shall not extend beyond June 1.

§ 105-307(d)

Preliminary Work. - The assessor may conduct preparatory work before the listing period begins, but may not make a final appraisal of property before the day as of which the value of the property is to be determined under G.S. 105-285.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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	1975		2011
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 905	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	cc. 141, 706	AMENDED
04	1975	c. 49	AMENDED
05	1977	c. 360	AMENDED
06	1987	c. 43, s. 5	AMENDED
07	1987	c. 45, s. 1	AMENDED
08	2001	S.L. 2001-279, s. 2	AMENDED
09	2006	S.L. 2006-30, s. 2	AMENDED
10	2011	S.L. 2011-238, s. 3	AMENDED

APPARATUS II
3 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. 105-296(c)	(b)	" <i>must be published as required by</i> "
G.S. 105-310.1	(b)(3)	" <i>electronic listing of personal property under</i> "
G.S. 105-285	(d)	" <i>property is to be determined under</i> "

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-307 (2011).

PINPOINT

N.C. Gen. Stat. § 105-307(a) (2011).

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, s. 905; 1971, c. 806, s. 1; 1973, cc. 141, 706; 1975, c. 49; 1977, c. 360; 1987, c. 43, s. 5; c. 45, s. 1; 2001-279, s. 2; 2006-30, s. 2; 2011-238, s. 3.)

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