



CHAPTER 105
ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-310.1.

Electronic listing of personal property.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT 5ff1fdce2805b6f4ee81f0dd - ca7466f17004484e88af00bc - d807e965afd3747e
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- § 105-310.1(a)

Personal property may be listed by electronic listing as provided in this section.
- § 105-310.1(b)

The Department of Revenue may establish, after consultation with the counties, the standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.
- § 105-310.1(c)

The board of county commissioners may, by resolution, provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue. The board of county commissioners may, by resolution, delegate its authority to provide for electronic listing of personal property to the county assessor.
- § 105-310.1(d)

Definitions. - The following definitions apply in this section:

(1) Electronic. - Defined in G.S. 66-312.

(2) Electronic listing. - The filing by electronic means of the abstract required by G.S. 105-309 and the affirmation required by G.S. 105-310. (2011-238, s. 4.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 66-312	(d)(1)	"Electronic. - Defined in"
G.S. 105-309	(d)(2)	"means of the abstract required by"
G.S. 105-310	(d)(2)	"105-309 and the affirmation required by"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-310.1 (2026).

PINPOINT
N.C. Gen. Stat. § 105-310.1(a) (2026).

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

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