



CHAPTER 105

ARTICLE 17 - ADMINISTRATION OF LISTING

N.C.G.S. § 105-311.

Listing and signing affirmation; use of agents, mail, and electronic listing.

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. 5 — tenth act in the lineage	21 September 2026, 05:37 UTC	30dd82ccd10d6206e5f6158c - 3a787ff0da0544ff1c589727 - f450731c28155609

§ 105-311(a)

Except as otherwise provided in this section, the person whose duty it is to list property for taxation shall file the completed abstract with the assessor for purposes of listing and shall sign the affirmation required by G.S. 105-310 to be annexed to the completed abstract on which the property is listed. The abstract must be filed with the assessor on a form approved by the Department of Revenue.

- (1) In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent, or other person having knowledge of and charged with the care of the person and property of the taxpayer shall file the completed abstract and shall sign the required affirmation in the name of the taxpayer, noting thereon the capacity in which he signs.
- (2) In the case of a corporation, partnership, limited liability company, or unincorporated association, a person specified in sub-subdivision a., b., or c. below, shall file the completed abstract and shall sign the required affirmation in the name of the taxpayer, noting thereon the capacity in which he signs, and no other agent shall be permitted to sign the affirmation required on such a taxpayer's abstract:

a.A principal officer of the taxpayer.

b.A full-time employee of the taxpayer who has been officially empowered by a principal officer of the taxpayer in his behalf to list the taxpayer's property for taxation in the county and to sign the affirmation annexed to the abstract or abstracts on which its property is listed.

c. An agent of the taxpayer authorized by a principal officer of the taxpayer in a manner prescribed by the Department of Revenue.

(3) Repealed by Session Laws 2011-238, s. 5, effective June 23, 2011.

§ 105-311(b)

Abstracts may be submitted in person or by mail. Additionally, if the county has provided for electronic listing of personal property under G.S. 105-310.1, personal property abstracts may be submitted by electronic listing.

- (1) Submission by mail. - In no event shall an abstract submitted by mail be accepted unless the affirmation on the abstract is signed by the individual prescribed in subsection (a) of this section. For the purpose of this Subchapter, abstracts submitted by mail are considered filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the abstract is considered filed when received in the office of the assessor.
- (2) Submission by electronic listing. - In no event shall an abstract submitted by electronic listing be accepted unless the affirmation on the abstract is signed by the individual prescribed in subsection (a) of this section. The affirmation may be signed using an electronic signature method approved by the Department of Revenue. For the purpose of this Subchapter, abstracts submitted by electronic listing are considered filed when received in the office of the assessor as denoted by timestamps applied by the receiving equipment or programs.

§ 105-311(c)

BURDEN OF PROOF

In any dispute arising under this Subchapter, the burden of proof is on the taxpayer to show that the abstract was timely filed.

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.



02	1957	c. 848	AMENDED
03	1971	c. 806, s. 1	AMENDED
04	1973	c. 476, s. 193	AMENDED
05	1977	c. 327, s. 1	AMENDED
06	1987	c. 43, s. 7	AMENDED
07	1987	c. 45, s. 1	AMENDED
08	2001	S.L. 2001-279, s. 3	AMENDED
09	2001	S.L. 2001-487, s. 70	AMENDED
10	2011	S.L. 2011-238, s. 5	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. 105-310	(a)	<i>"shall sign the affirmation required by"</i>
G.S. 105-310.1	(b)	<i>"electronic listing of personal property under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-311 (2011).

PINPOINT

N.C. Gen. Stat. § 105-311(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, ss. 901, 903, 904; 1957, c. 848; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1977, c. 327, s. 1; 1987, c. 43, s. 7; c. 45, s. 1; 2001-279, s. 3; 2001-487, s. 70; 2011-238, s. 5.)

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