



CHAPTER 105
ARTICLE 18 - REPORTS IN AID OF LISTING

N.C.G.S. § 105-313.

Report of property by multi-county business.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 777, s. 3 — third act in the lineage	RETRIEVED 21 September 2026, 04:03 UTC	SOURCE FINGERPRINT d9ce7c66171f9518fd450908 - 091f15f44dc4c0874f3fbb01 - 9f70c26c31efa655
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A taxpayer who is engaged in business in more than one county in this State and who owns real property or tangible personal property in connection with his multi-county business shall, upon the request of the Department of Revenue or the assessor of a county in which part of this business property is situated, file a report with the Department of Revenue stating, as of the dates specified in G.S. 105-285 of any year, the following information:

- The counties in this State in which the taxpayer's business property is situated;
 - The taxpayer's investment, on a county by county basis, in his business property situated in this State, categorized as the Department of Revenue or the assessor may require; and
 - The taxpayer's total investment in his business property situated in this State, categorized as the Department of Revenue or the assessor may require.
- This report shall be subscribed and sworn to by the owner of the property. If the owner is a corporation, partnership, or unincorporated association, the report shall be subscribed and sworn to by a principal officer of the owner who has knowledge of the facts contained in the report.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1971		1979	1987
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1971	c. 806, s. 1	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1987	c. 777, s. 3	AMENDED

APPARATUS II
1 AUTHORITY

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		"as of the dates specified in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-313 (1987).

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
(1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 777, s. 3.)

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