



CHAPTER 105

ARTICLE 18 - REPORTS IN AID OF LISTING

N.C.G.S. § 105-315.

Report by persons having custody of tangible personal property of others.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2014-3, s. 14.21 — seventh act in the lineage	21 September 2026, 05:37 UTC	839e6db2088102f30dd09fe5 - bd1bec0126578363fc7d4bbe - fd45000f22654061

§ 105-315(a)

As of January 1, every person having custody of taxable tangible personal property that has been entrusted to the person by another for storage, sale, renting, or any other business purpose shall furnish to the assessor of the county in which the property is situated a report with the information listed in this subsection. This requirement does not apply to a person having custody of inventories exempt under G.S. 105-275(32a), 105-275(33), or 105-275(34). As used in this section, the term "person having custody of taxable tangible personal property" includes warehouses, cooperative growers' and marketing associations, consignees, factors, commission merchants, and brokers. The report must include all of the following:

- (1) Repealed by Session Laws 1987, c. 813, s. 14.
- (2) The name of the owner of the property.
- (3) A description of the property.
- (4) The quantity of the property.
- (5) The amount of money, if any, advanced against the property by the person having custody of the property.

§ 105-315(b)

A person who fails to make the report required by this section, by January 15 in any year is liable to the counties in which the property is taxable for a penalty to be measured by any portion of the tax on the property that has not been paid at the time the action to collect this penalty is brought plus two hundred fifty dollars (\$250.00). This penalty may be recovered in a civil action in the appropriate division of the General Court of

Justice of the county in which the property is taxable. Upon recovery of this penalty, the tax on the property is deemed paid.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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	1977		2014
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, ss. 1001, 1002	ENACTED
02	1955	c. 1069, ss. 2, 3	AMENDED
03	1965	c. 592	AMENDED
04	1971	c. 806, s. 1	AMENDED
05	1987	c. 45, s. 1	AMENDED
06	1987	c. 813, s. 14	AMENDED
07	2014	S.L. 2014-3, s. 14.21	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. 105-275(32a)	(a)	"having custody of inventories exempt under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-315 (2014).

PINPOINT

N.C. Gen. Stat. § 105-315(a) (2014).

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. 1001, 1002; 1955, c. 1069, ss. 2, 3; 1965, c. 592; 1971, c. 806, s. 1; 1987, c. 45, s. 1; c. 813, s. 14; 2014-3, s. 14.21.)

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