



CHAPTER 105
ARTICLE 20 - APPROVAL, PREPARATION, DISPOSITION OF RECORDS

N.C.G.S. § 105-318.

Forms for listing, appraising, and assessing property.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 476, s. 193 — third act in the lineage	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT 74e0a9f992786e60edb3bd9f - 3c4fea2b8a1496f23121a2f6 - f4592121bac47cb4
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The Department of Revenue may design and prescribe the books and forms to be used throughout the State in the listing, appraising, and assessing of property for taxation. If the board exercises the authority granted by the preceding sentence, it is authorized to make arrangements for the purchase and distribution of approved books and forms through the Division of Purchase and Contract, the cost thereof to be billed to the counties. If the Department does not exercise the authority granted by the first sentence of this section, each county and municipality shall submit the books and forms it proposes to adopt for these purposes to the Department for approval before they are employed.

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.

1939			1956	1973
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1939	c. 310, s. 907	ENACTED	
02	1971	c. 806, s. 1	AMENDED	
03	1973	c. 476, s. 193	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-318 (1973).

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

(1939, c. 310, s. 907; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)

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