



CHAPTER 105
ARTICLE 22 - LISTING, APPRAISING, AND ASSESSING BY CITIES AND TOWNS

N.C.G.S. § 105-326.

Listing property for city and town taxation;
duty of owner; authority of governing body
to obtain lists from county.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 45, s. 1 — third act in the lineage	21 September 2026, 04:14 UTC	c9e32c3f30647eb2552c4766 - 37741a121ce1ea78e88ae851 - 099e625f3b7e376c

§ 105-326(a) All property subject to ad valorem taxation in any city or town shall be listed annually during the period prescribed by G.S. 105-307 in the city or town in which it is taxable in the name of the person required by G.S. 105-302 and 105-306 on an abstract prepared according to G.S. 105-309 and affirmed as required by G.S. 105-310. In lieu of requiring property owners to list their property with the city or town, the governing body of any city or town may make provision for obtaining from the abstracts and tax records of the county in which the municipality is situated lists of the property subject to taxation by the city or town.

§ 105-326(b) Regardless of whether a city or town adopts the alternative provided in the second sentence of subsection (a), above, the provisions of G.S. 105-311 and 105-312 shall apply to the listing of property for municipal taxation, as shall the penalties imposed by G.S. 105-308 and 105-312 for failure to list. In the preparation of abstracts, tax records, and tax receipts the city or town shall be governed by the provisions of G.S. 105-318-, 105-319, 105-320, and 105-321. The powers and duties assigned to the assessor by the statutes cited as being applicable to municipalities shall be imposed upon and exercised by some official designated by the governing body of the city or town, and the powers and duties assigned therein to the board of county commissioners shall be imposed upon and exercised by the governing body of the city or town.

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			1963			1987		
TICK HEIGHT = ACTS IN THAT YEAR			DASHED = RECODIFICATION, NOT AMENDMENT					
Nº	YEAR	ACT				CHARACTER		
01	1939	c. 310, s. 1201				ENACTED		
02	1971	c. 806, s. 1				AMENDED		
03	1987	c. 45, s. 1				AMENDED		

APPARATUS II
7 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. 105-307	(a)	"annually during the period prescribed by"
G.S. 105-302	(a)	"name of the person required by"
G.S. 105-309	(a)	"on an abstract prepared according to"
G.S. 105-310	(a)	"105-309 and affirmed as required by"
G.S. 105-311	(b)	"subsection (a), above, the provisions of"
G.S. 105-308	(b)	"as shall the penalties imposed by"
G.S. 105-318	(b)	"be governed by the provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-326 (1987).

PINPOINT

N.C. Gen. Stat. § 105-326(a) (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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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, s. 1201; 1971, c. 806, s. 1; 1987, c. 45, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

