



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

N.C.G.S. § 105-327.

Appraisal and assessment of property
subject to city and town taxation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 476, s. 193 — third act in the lineage	21 September 2026, 05:38 UTC	4b281923dadfeba4d7ad6db4 - 3fc14be92c9ef0148abb8739 - 1a395ae3fbb2f512

For the property it is entitled to tax, a city or town situated in a single county shall accept and adopt the appraisals and assessments fixed by the authorities of that county as modified by the Department of Revenue under the provisions of this Subchapter. However, the requirement of this section shall not be construed to modify the appraisal and assessment authority given cities and towns with respect to discovered property by G.S. 105-312.

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. 1201	ENACTED		
02	1971	c. 806, s. 1	AMENDED		
03	1973	c. 476, s. 193	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. 105-312		<i>"with respect to discovered property by"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-327 (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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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; 1973, c. 476, s. 193.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

