



CHAPTER 105
ARTICLE 23 - PUBLIC SERVICE COMPANIES

N.C.G.S. § 105-339.

Certification of appraised valuations of nonsystem property and locally assigned rolling stock, tangible personal property of tower aggregator companies, and tangible personal property of mobile telecommunications companies.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2015-6, s. 2.17(b) — sixth act in the lineage	RETRIEVED 21 September 2026, 04:48 UTC	SOURCE FINGERPRINT 66ad49e59b32e0e39dc8958c - 2d185d2389d4f0f0ed17b20c - 062a8e37f7fe1717
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Having determined the appraised valuations of the nonsystem properties of public service companies in accordance with subdivisions (b)(2) and (b)(3) of G.S. 105-335 and the appraised valuations of locally assigned rolling stock in accordance with subdivision (c)(1) of G.S. 105-335, the appraised valuations of the tangible personal property of tower aggregator companies in accordance with G.S. 105-336(d) and the appraised valuations of the tangible personal property of mobile telecommunications companies in accordance with G.S. 105-336(c) and (d), the Department of Revenue shall assign those appraised valuations to the taxing units in which such properties are situated by certifying the valuations to the appropriate counties and municipalities. Each local taxing unit receiving such certified valuations shall assess them at the figures certified and shall tax the assessed valuations at the rate of tax levied against other property subject to taxation therein.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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		2015
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER		
01	1939	c. 310, s. 1610	ENACTED		
02	1971	c. 806, s. 1	AMENDED		
03	1973	c. 476, s. 193	AMENDED		
04	1973	c. 695, s. 18	AMENDED		
05	2014	S.L. 2014-3, s. 11.1(f)	AMENDED		
06	2015	S.L. 2015-6, s. 2.17(b)	AMENDED		

APPARATUS II
3 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. 105-335		"with subdivisions (b)(2) and (b)(3) of"
G.S. 105-336(d)		"tower aggregator companies in accordance with"
G.S. 105-336(c) and (d)		"mobile telecommunications companies in accordance with"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-339 (2015).

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. 1610; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 18; 2014-3, s. 11.1(f); 2015-6, s. 2.17(b).)

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