



CHAPTER 105
ARTICLE 23 - PUBLIC SERVICE COMPANIES

N.C.G.S. § 105-341.

Certification of public service company
system appraised valuations.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 695, s. 20 — fourth act in the lineage	21 September 2026, 05:37 UTC	cf889a7ad36eba2c5377c692 - 3c1dfec8578c68ef8f46b117 - fb7b87987ca53662

Having determined the appraised valuations of public service company system property in accordance with subdivision (b)(1) of G.S. 105-335 and having allocated the valuations in accordance with G.S. 105-338(b)(2) and (3), the Department of Revenue shall assign each local taxing unit's appraised valuations by certifying them 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
4 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 19561973			
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. 20	AMENDED

APPARATUS II
2 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		"in accordance with subdivision (b)(1) of"
G.S. 105-338(b)(2) and (3)		"allocated the valuations in accordance with"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-341 (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. 1610; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 20.)

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