



CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-212.

Animal taxes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 06:17 UTC	SOURCE FINGERPRINT effc7dc7bf0d6f4e28d53975 - b855c88c51cff5f807a5719e - 1ee3eb46185bea1f
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A city shall have power to levy an annual license tax on the privilege of keeping any domestic animal, including dogs and cats, within the city. This section shall not limit the city's authority to enact ordinances under G.S. 160A-186. (R.C., c. 111, s. 13; 1862, c. 51; Code, s. 3800; Rev., s. 2924; C.S., s. 2677; 1949, c. 933; 1971, c. 698, s. 1.)

END OF SECTION TEXT

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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. 160A-186		"city's authority to enact ordinances under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-212 (2026).

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