

**§ 105-278.1. Exemption of real and personal property owned by units of government.**

(a) Real and personal property owned by the United States and, by virtue of federal law, not subject to State and local taxes shall be exempted from taxation.

(b) Real and personal property belonging to the State, counties, and municipalities is exempt from taxation.

(c) For purposes of this section:

(1) A specified unit of government (federal, State, or local) includes its departments, institutions, and agencies.

(2) By way of illustration but not by way of limitation, the following boards, commissions, authorities, and institutions are units of State government:

- a. Repealed by Session Laws 2021-90, s. 25(b), effective July 22, 2021.
- b. The Board of Governors of the University of North Carolina incorporated under the provisions of G.S. 116-3 and known as "The University of North Carolina.
- c. The North Carolina Museum of Art made an agency of the State under G.S. 140-5.12.

(3) By way of illustration but not by way of limitation, the following boards, commissions, authorities, and institutions are units of local government of this State:

- a. An airport authority, board, or commission created as a separate and independent body corporate and politic by an act of the General Assembly.
- b. An airport authority, board, or commission created as a separate and independent body corporate and politic by one or more counties or municipalities or combinations thereof under the authority of an act of the General Assembly.
- c. A hospital authority created under G.S. 131E-17.
- d. A housing authority created under G.S. 157-4 or G.S. 157-4.1.
- e. A municipal parking authority created under G.S. 160-477.
- f. A veterans' recreation authority created under G.S. 165-26. (1973, c. 695, s. 4; 1987, c. 777, s. 1; 2005-435, s. 39; 2021-90, s. 25(b).)