

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1252
SENATE BILL 988

AN ACT TO AMEND G.S. 105-282.1 TO SIMPLIFY THE PROCEDURE FOR FILING
APPLICATIONS FOR EXEMPTION FROM PROPERTY TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-282.1 is hereby rewritten to read as follows:

"§ 105-282.1. **Applications for property tax exemption or exclusion.** — (a) Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled thereto. Except as otherwise provided below, every owner claiming exemption or exclusion hereunder shall annually, during the regular listing period, file an application therefor with the tax supervisor of the county in which the property would be subject to taxes if taxable. For the year 1974, the application may be filed not later than May 31, 1974. If the property covered by the application is located within a municipality, that fact shall be shown on the application. Each such application shall be submitted on a form approved by the Department of Revenue. The forms shall be made available by the tax supervisor.

- (1) The United States Government, the State of North Carolina and the counties and municipalities of the State are exempted from the requirement that owners file applications for exemption.
- (2) Owners of the special classes of property excluded from taxation under G.S. 105-275(5), (13) and (15) or property exempted under G.S. 105-278.2 shall not be required to file applications for the exclusion of such property.
- (3) After an owner of property entitled to exemption under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8 or exclusion under G.S. 105-275(3), (7) or (12) has applied for exemption and the exemption has been approved, such owner shall not be required to file applications in subsequent years except in the following circumstances:
 - a. new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or
 - b. there is a change in the use of the property necessitating a review of the exemption.
- (4) Nothing in this section shall be construed to relieve any governmental unit or private owner of the duty of listing for taxation property that is not entitled to exemption.

(b) Applications for exemption or exclusion that are approved by the tax supervisor shall be filed in his office and shall be made available to authorized representatives of any municipality within the county. If an application for exemption or exclusion is denied by the tax supervisor, he shall notify the owner of his decision in time for him to appeal to the board of equalization and review and from the county board to the Property Tax Commission as provided in G.S. 105-322 and 105-324. If the notice of denial covers property located within a municipality, the tax supervisor shall send a copy of the notice and a copy of the application to the governing body of the municipality. The municipal governing body shall then advise the owner whether it will adopt the decision of the county board or require the owner to file a

separate appeal with the municipal governing body. In the event the owner is required to appeal to the municipal governing body and that body renders an adverse decision, the owner may appeal to the Property Tax Commission as provided in G.S. 105-324. Nothing in this section shall prevent the governing body of a municipality from denying an application which has been approved by the tax supervisor or by the county board provided the owner's rights to notice and hearing are not abridged. Applications handled separately by a municipality shall be filed in the office of the person designated by the governing body, or in the absence of such designation, in the office of the chief fiscal officer of the municipality.

(c) When an owner of property who is required to file an application for exemption or exclusion fails to do so, the tax supervisor shall proceed to discover the property as provided in G.S. 105-312. If upon appeal to the county board of equalization and review or board of commissioners, the owner demonstrates that the property meets the conditions for exemption, the exemption may be approved by the board at that time. Discovery of the property by the county shall automatically constitute a discovery by any other taxing unit in which the property also has a taxable situs.

(d) The county tax supervisor shall prepare and maintain a roster of all property in the county that is granted tax relief through classification or exemption. As to affected real and personal property, the roster shall set forth:

- (1) The name of the owner of the property.
- (2) A brief description of the property.
- (3) A statement of the use to which the property is put.
- (4) A statement of the value of the property.
- (5) The total value of exempt property in the county and in each municipality therein.

(e) A duplicate copy of the roster shall be forwarded to the Department of Revenue on or before November 1, 1974. In subsequent years, on or before November 1, a report shall be filed with the Department of Revenue showing all changes since the last report."

Sec. 2. This act shall become effective with respect to taxable years beginning on and after January 1, 1974.

In the General Assembly read three times and ratified, this the 10th day of April, 1974.