

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 127  
HOUSE BILL 108

AN ACT TO EXTEND FROM THREE TO FIVE YEARS THE TIME FOR  
DEMANDING PROPERTY TAX REFUNDS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-381(a)(3) is amended by deleting the word "three" and substituting the word "five".

**Sec. 2.** This act shall become effective July 1, 1987, and applies to taxes levied on or after January 1, 1982. A taxpayer may make a demand for a refund of taxes levied for the year 1982 and thereafter, whether or not the taxpayer had demanded a refund under G.S. 105-381(a)(3) before the effective date of this act.

In the General Assembly read three times and ratified this the 4th day of May, 1987.