

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 680  
SENATE BILL 861

AN ACT TO PERMIT A TAXPAYER TO FILE A LATE APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION FOR LISTED PROPERTY, AND TO REQUIRE A TAXPAYER WHOSE PROPERTY IS APPRAISED BY THE DEPARTMENT OF REVENUE TO APPLY TO THE DEPARTMENT INSTEAD OF TO THE COUNTY ASSESSOR FOR EXEMPTION OR EXCLUSION OF THE PROPERTY FROM TAXATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-282.1(a) is amended as follows:

- (1) by deleting the second sentence of that subsection and substituting the following sentences to read:

"Except as provided below, an owner claiming exemption or exclusion shall annually file an application for exemption or exclusion during the listing period. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated."

- (2) by deleting the third sentence of that subsection;

- (3) by rewriting the fifth and sixth sentences of that subsection to read:

"Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate."; and

- (4) by rewriting subdivision (4) to read:

"(4) Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by the Department of Revenue, the board of equalization and review, the board of county commissioners, or the governing body of a municipality, as appropriate. An untimely application for exemption or exclusion approved under this subdivision applies only to property taxes levied by the county or municipality in the calendar year in which the untimely application is filed."

Sec. 2. G.S. 105-282.1(b) is amended as follows:

- (1) by deleting the first sentence of that subsection and substituting the following sentences to read:

"The Department of Revenue or the assessor to whom an application for exemption or exclusion is submitted shall review the application and either approve or deny the application. Approved applications shall be filed and made available to all taxing units

in which the exempted or excluded property is situated. If the Department denies an application for exemption or exclusion, it shall notify the taxpayer, who may appeal the denial to the Property Tax Commission.";

- (2) by deleting the phrase "If an application for exemption or exclusion is denied by the tax supervisor, he" in the second sentence of that subsection and substituting the phrase "If an assessor denies an application for exemption or exclusion, he"; and
- (3) by making that part of subsection (b) beginning with the second sentence, as amended by this act, a separate paragraph.

Sec. 3. G.S. 105-282.1(c) is amended as follows:

- (1) by rewriting the first and second sentences of that subsection to read:  
"When an owner of property that may be eligible for exemption or exclusion neither lists the property nor files an application for exemption or exclusion, the assessor or the Department of Revenue, as appropriate, shall proceed to discover the property. If, upon appeal, the owner demonstrates that the property meets the conditions for exemption or exclusion, the body hearing the appeal may approve the exemption or exclusion.";
- (2) by inserting between the words "the" and "county" in the last sentence of that subsection the words "Department or the"; and
- (3) by deleting the words "other" and "also" in the last sentence of that subsection.

Sec. 4. The first sentence of G.S. 105-290(b) is rewritten to read:

"The Property Tax Commission shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of property made by county boards of equalization and review and boards of county commissioners."

Sec. 5. The first sentence of G.S. 105-290(b)(2) is rewritten to read:

"When an appeal is filed, the Property Tax Commission shall provide a hearing before representatives of the Commission or the full Commission as specified in this subdivision."

Sec. 6. G.S. 105-325(a)(5) is amended by deleting the period at the end of that subdivision and adding the phrase "or property exempted or excluded from taxation pursuant to G.S. 105-282.1(a)(4)."

Sec. 7. This act shall become effective January 1, 1988.

In the General Assembly read three times and ratified this the 27th day of July, 1987.