

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 724  
HOUSE BILL 144

AN ACT TO DESIGNATE TAXABLE REAL PROPERTY, SET APART FOR  
HUMAN BURIAL PURPOSES, AS A SPECIAL CLASS OF PROPERTY FOR  
TAXATION PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.2 is amended by designating the existing section as subsection (a), and by deleting the last sentence of the existing section.

Sec. 2. G.S. 105-278.2 is amended by adding two new subsections to read:

"(b) Taxable real property set apart for human burial purposes is hereby designated a special class of property under authority of Article V, Section 2(2) of the North Carolina Constitution, and it shall be assessed for taxation taking into consideration the following:

- (1) The effect on its value by division and development into burial plots;
- (2) Whether it is irrevocably dedicated for human burial purposes by plat recorded with the Register of Deeds in the county in which the land is located; and
- (3) Whether the owner is prohibited or restricted by law or otherwise from selling, mortgaging, leasing or encumbering the same.

(c) For purposes of this section, the term 'real property' includes land, tombs, vaults, monuments, and mausoleums, and the term 'burial' includes entombment."

Sec. 3. This act shall become effective January 1, 1988.

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