

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 1574

Short Title: Cemetery Taxation.

(Public)

Sponsors: Representatives Lilley; and Bowman.

Referred to: Finance.

May 3, 1989

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT FROM PROPERTY TAXATION A CEMETERY'S
3 INVENTORY OF BURIAL LOTS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-278.2 is amended by adding a new subsection to read:

6 "(d) Notwithstanding the provisions of subsection (b), burial lots in the inventory
7 of a cemetery, as defined in Article 9 of Chapter 65 of the General Statutes, up to 30
8 acres of the real property of each cemetery, specifically held as inventory for sale or
9 rental or for sale of burial rights therein shall be exempt from taxation, provided that the
10 land containing the lots has been surveyed and platted for sale for human burial
11 purposes, a plat showing each lot has been recorded with the register of deeds in the
12 county in which the land is located, the plat irrevocably dedicates for human burial
13 purposes the land surveyed, and the land has been cleared and prepared and is ready for
14 human burial. All easements of access to the lots and decorative features shall also be
15 exempt. The exemption provided in this subsection does not apply to any real property
16 that is used or designated for use for office buildings, maintenance shops, garages,
17 houses, decorations, or other similar nonburial purposes."

18 Sec. 2. This act is effective for taxable years beginning on or after January 1,
19 1990.