

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 229  
House Committee Substitute Favorable 6/29/95

Short Title: Donations of Conservation Land.

(Public)

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Sponsors:

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Referred to:

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February 20, 1995

A BILL TO BE ENTITLED

AN ACT TO REMOVE IMPEDIMENTS AND DISINCENTIVES TO DONATING  
CONSERVATION LAND OR PRESERVATION STRUCTURES OR SITES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 121-35(2) reads as rewritten:

"(2) 'Holder' means any public body of this State, including the State, any of its agencies, any city, county, district or other political subdivision or municipal or public corporation, or any instrumentality of any of the foregoing, any agency, department, or instrumentality of the United States, any nonprofit corporation or trust, or any private corporation or business entity whose purposes include any of those stated in (1) and (3), covering the purposes of preservation and conservation agreements."

Sec. 2. Any conservation agreement or preservation agreement, as defined in G.S. 121-35, that was entered into by an agency, department, or instrumentality of the United States on or after June 1, 1979, and prior to the date this act becomes effective is validated and confirmed as though the amendment to G.S. 121-35(2) made by Section 1 of this act had been in effect at the time of the agreement.

Sec. 3. G.S. 47B-3(8) reads as rewritten:

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- 1           "(8) Rights of any person who has an easement or interest in the nature of an  
2           easement, whether recorded or unrecorded and whether possessory or  
3           nonpossessory, when such easement or interest in the nature of an  
4           easement is for ~~the purpose of~~ any one of the following purposes:  
5           a.       Flowage, flooding or impounding of water, provided that the  
6           watercourse or body of water, which such easement or interest in  
7           the nature of an easement serves, continues to ~~exist~~; or exist.  
8           b.       Placing and maintaining lines, pipes, cables, conduits or other  
9           appurtenances which are either aboveground, underground or on  
10          the surface and which are useful in the operation of any water,  
11          gas, natural gas, petroleum products, or electric generation,  
12          transmission or distribution system, or any sewage collection or  
13          disposal system, or any telephone, telegraph or other  
14          communications system, or any surface water drainage or  
15          disposal system whether or not the existence of the same is  
16          clearly observable by physical evidence of its use.  
17          c.       Conserving land or water areas pursuant to a conservation  
18          agreement or preserving a structure or site pursuant to a  
19          preservation agreement under Article 4 of Chapter 121 of the  
20          General Statutes."

21           Sec. 4. G.S. 105-277.4 is amended by adding a new subsection as follows:

22           "(e) Notwithstanding the provisions of subsection (c) of this section, if real property  
23           qualified for present use appraisal is conveyed by gift to a nonprofit organization and  
24           qualifies for exclusion from the tax base pursuant to G.S. 105-275(12) or G.S. 105-  
25           275(29) or is conveyed by gift to the State, a political subdivision of the State, or the  
26           United States, no deferred taxes shall be owed, and all present use value tax liens are  
27           extinguished."

28           Sec. 5. Section 4 of this act becomes effective January 1, 1995. The  
29           remaining sections of this act are effective upon ratification.