

**§ 105-305. Place for listing intangible personal property.**

(a) Listing Instructions. – This section applies to all taxable intangible personal property that has a tax situs in this State and is not required by this Subchapter to be appraised originally by the Department of Revenue. The place in this State at which this property is taxable shall be determined as provided in this section. The person whose duty it is to list property shall list it in the county in which the place of taxation is located, indicating on the abstract the information required by G.S. 105-309(d). If the place of taxation lies within a city or town that requires separate listing under G.S. 105-326(a), the person whose duty it is to list shall also list the property for taxation in the city or town.

(b) Repealed by Session Laws 1997-456, s. 43(a).

(c) Intangible personal property representing an interest or interests in real property that is situated in this State shall be taxable in the place in which the represented real property is located.

(d), (e) Repealed by Session Laws 1997-456, s. 43(a). (1939, c. 310, s. 801; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1995, c. 41, s. 8; 1997-456, s. 43(a).)