

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

**SESSION LAW 2011-238  
HOUSE BILL 896**

**AN ACT TO FACILITATE ELECTRONIC LISTING OF PERSONAL PROPERTY FOR  
PROPERTY TAX PURPOSES.**

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-304(a1) and (b)(3) are repealed.

**SECTION 2.** G.S. 105-296(c) reads as rewritten:

"(c) At least 10 days before the date as of which property is to be listed, ~~he~~ the assessor shall advertise in a newspaper having general circulation in the county and post in at least five public places in each township in the county a notice containing ~~at least the following:~~ all of the items listed in this subsection. If the listing period is extended in any county by the board of county commissioners, the assessor shall advertise in the newspaper in which the original notice was published and post in the same places a notice of the extension and of the times during which and the place or places at which lists will be accepted during the extended period. The items that must be included in the notice are:

- (1) The date as of which property is to be listed.
- (2) The date on which listing will begin.
- (3) The date on which listing will end.
- (4) The times between the date mentioned in subdivision (c)(2), above, and the date mentioned in subdivision (c)(3), above, during which lists will be accepted.
- (5) The place or places at which lists will be accepted at the times established under subdivision (c)(4), above.
- (6) A statement that all persons who, on the date as of which property is to be listed, own property subject to taxation must list such property within the period set forth in the notice and that any person who fails to do so will be subject to the penalties prescribed by law.
- (7) If the county has provided for electronic listing of personal property under G.S. 105-310.1, a statement that the county allows electronic listing of personal property and the timetable and procedures for electronic listing.

~~If the listing period is extended in any county by the board of county commissioners, the assessor shall advertise in the newspaper in which the original notice was published and post in the same places a notice of the extension and of the times during which and the place or places at which lists will be accepted during the extended period."~~

**SECTION 3.** G.S. 105-307 reads as rewritten:

**"§ 105-307. Length of listing period; extension; preliminary work.**

(a) Listing Period. – Unless extended as provided in this section, the period during which property is to be listed for taxation each year begins on the first business day of January and ends on January 31.

(b) General Extensions. – The board of county commissioners may, by resolution, extend the time during which property is to be listed for taxation as provided in this subsection. Any action by the board of county commissioners extending the listing period must be recorded in the minutes of the board, and notice of the extensions must be published as required by G.S. 105-296(c). The entire period for listing, including any extension of time granted, is considered the regular listing period for the particular year within the meaning of this Subchapter.

- (1) In nonrevaluation years, the listing period may be extended for up to 30 additional days.



- (2) In years of octennial appraisal of real property, the listing period may be extended for up to 60 additional days.
- (3) If the county has provided for electronic listing of personal property under G.S. ~~105-304, 105-310.1~~, the period for electronic listing of ~~business~~ personal property may be extended up to June 1. A resolution that provides a general extension of time for the electronic listing of personal property shall continue in effect until revised or rescinded unless otherwise stated in the resolution.

(c) Individual Extensions. – The board of county commissioners shall grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown. The request must be filed with the assessor no later than the ending date of the regular listing period. The board may delegate the authority to grant extensions to the assessor. Extensions granted under this subsection shall not extend beyond April 15. Notwithstanding the individual extension time limitation in this subsection, ~~if~~ if the county has provided for electronic listing of personal property under G.S. ~~105-304~~, the period for electronic listing of ~~business~~ personal property is as provided in subsection (b) of this section. 105-310.1, extensions granted for electronic listing of personal property shall not extend beyond June 1.

(d) Preliminary Work. – The assessor may conduct preparatory work before the listing period begins, but may not make a final appraisal of property before the day as of which the value of the property is to be determined under G.S. 105-285."

**SECTION 4.** Article 17 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-310.1. Electronic listing of personal property.**

- (a) Personal property may be listed by electronic listing as provided in this section.
- (b) The Department of Revenue may establish, after consultation with the counties, the standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.
- (c) The board of county commissioners may, by resolution, provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue. The board of county commissioners may, by resolution, delegate its authority to provide for electronic listing of personal property to the county assessor.

(d) Definitions. – The following definitions apply in this section:

- (1) Electronic listing. – The filing by electronic means of the abstract required by G.S. 105-309 and the affirmation required by G.S. 105-310.
- (2) Electronic. – Defined in G.S. 66-312."

**SECTION 5.** G.S. 105-311 reads as rewritten:

**"§ 105-311. ~~Duty to appear for purposes of listing~~Listing and signing affirmation; use of ~~agents and mail~~agents, mail, and electronic listing.**

(a) Except as otherwise provided in this section, the person whose duty it is to list property for taxation shall ~~appear before~~ file the completed abstract with the assessor for purposes of listing and shall sign the affirmation required by G.S. 105-310 to be annexed to the completed abstract on which the property is listed. The abstract must be filed with the assessor on a form approved by the Department of Revenue.

- (1) In the case of an individual taxpayer who is unable to list his property, a guardian, authorized agent, or other person having knowledge of and charged with the care of the person and property of the taxpayer shall ~~appear for purposes of listing~~ file the completed abstract and shall sign the required affirmation in the name of the taxpayer, noting thereon the capacity in which he signs.
- (2) In the case of a corporation, partnership, limited liability company, or unincorporated association, a person specified in ~~subdivision a or subdivision b~~, sub-subdivision a., b., or c. below, shall ~~appear for purposes of listing the taxpayer's property~~ file the completed abstract and shall sign the required affirmation in the name of the taxpayer, noting thereon the capacity in which he signs, and no other agent shall be permitted to sign the affirmation required on such a taxpayer's abstract:
  - a. A principal officer of the ~~taxpayer or taxpayer~~.

b. A full-time employee of the taxpayer who has been officially empowered by a principal officer of the taxpayer in his behalf to list the taxpayer's property for taxation in the county and to sign the affirmation annexed to the abstract or abstracts on which its property is listed.

c. An agent of the taxpayer authorized by a principal officer of the taxpayer in a manner prescribed by the Department of Revenue.

(3) ~~In the case of an individual who is not a resident of the county in which his property is to be listed, the taxpayer shall sign the affirmation required on the abstract on which his property is listed, but he may submit the completed abstract by mail or by an authorized agent.~~

(b) ~~Any abstract submitted by mail may be accepted or rejected by the assessor in the assessor's discretion. However, the board of county commissioners, with the approval of the Department of Revenue, may by resolution provide for the general acceptance of completed abstracts submitted by mail or submitted electronically. Abstracts may be submitted in person or by mail. Additionally, if the county has provided for electronic listing of personal property under G.S. 105-310.1, personal property abstracts may be submitted by electronic listing.~~

(1) Submission by mail. – In no event shall an abstract submitted by mail be accepted unless the affirmation on the abstract is signed by the individual prescribed in subsection (a) of this section. An electronic listing may be signed electronically in accordance with the Electronic Commerce Act, Article 11A of Chapter 66 of the General Statutes. For the purpose of this Subchapter, abstracts submitted by mail are considered filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the abstract is considered filed when received in the office of the assessor.

(2) Submission by electronic listing. – In no event shall an abstract submitted by electronic listing be accepted unless the affirmation on the abstract is signed by the individual prescribed in subsection (a) of this section. The affirmation may be signed using an electronic signature method approved by the Department of Revenue. For the purpose of this Subchapter, Abstracts abstracts submitted by electronic listing are considered filed when received in the office of the assessor. assessor as denoted by timestamps applied by the receiving equipment or programs.

(c) In any dispute arising under this Subchapter, the burden of proof is on the taxpayer to show that the abstract was timely filed."

**SECTION 6.** This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 15<sup>th</sup> day of June, 2011.

s/ Walter H. Dalton  
President of the Senate

s/ Thom Tillis  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 12:58 p.m. this 23<sup>rd</sup> day of June, 2011