

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 141  
HOUSE BILL 29

AN ACT TO AMEND THE MACHINERY ACT TO ALLOW BOARDS OF COUNTY COMMISSIONERS UPON THE SHOWING OF GOOD CAUSE BY ANY TAXPAYER TO EXTEND THE PERIOD FOR LISTING REAL AND PERSONAL PROPERTY FOR A LENGTH OF TIME ENDING NO LATER THAN MARCH 3 1ST OR THE FIRST MEETING OF THE COUNTY BOARD OF EQUALIZATION AND REVIEW, WHICHEVER BE EARLIER.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-307 is hereby amended by adding a new paragraph between the two existing paragraphs to read as follows:

"The board of county commissioners upon written request filed with the county tax supervisor at least seven days prior to the expiration of the regular listing period and upon the showing of good cause by any taxpayer shall grant individual extensions of time for listing real and personal property for a length of time not to extend beyond March 3."

**Sec. 2.** This act shall become effective January 1, 1974.

In the General Assembly read three times and ratified, this the 9th day of April, 1973.