

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 790  
SENATE BILL 426

AN ACT TO CLASSIFY FOREST GROWTH AND EXCLUDE IT FROM THE PROPERTY  
TAX BASE.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-275 is amended by adding a new subdivision thereto to read as follows:

"(6) Upon the date on which each county's next general reappraisal of real property under the provisions of G.S. 105-286(a) becomes effective, standing timber, pulpwood, seedlings, saplings, and other forest growth. (The purposes of this classification is to encourage proper forest management practices and to develop and maintain the forest resources of the State)."

**Sec. 2.** Sub-subdivision e. of G.S. 105-287(b)(2) is repealed and the remaining paragraphs of that subdivision are redesignated accordingly.

**Sec. 3.** Section 1 of this act shall become effective as of January 1, 1974. Section 2 of this act shall become effective with respect to each county as of the date on which its next general reappraisal of real property under the provisions of G.S. 105-286(a) becomes effective.

In the General Assembly read three times and ratified, this the 23rd day of May, 1973.