

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 1297  
HOUSE BILL 1696

AN ACT TO DISQUALIFY THE SALE OF LAND UNDER THREAT OF THE EXERCISE  
OF THE POWER OF EMINENT DOMAIN AS COMPETENT EVIDENCE OF THE  
TRUE VALUE OF COMPARABLE LAND.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-283 is amended by adding a new sentence at the end to read:  
"For the purposes of this section, the acquisition of an interest in land by an entity having the  
power of eminent domain with respect to the interest acquired shall not be considered  
competent evidence of the true value in money of comparable land."

**Sec. 2.** This act shall become effective for tax years beginning January 1, 1979.  
In the General Assembly read three times and ratified, this the 16th day of June,  
1978.