

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 360
HOUSE BILL 132

AN ACT TO AMEND G.S. 105-307 TO AUTHORIZE TAX SUPERVISORS TO GRANT
INDIVIDUAL EXTENSIONS OF TIME FOR LISTING PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. Paragraph two of G.S. 105-307 is hereby rewritten to read as follows:

"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 tax supervisor no later than the ending date of the regular listing period. The board may delegate the authority to grant extensions to the tax supervisor. Extensions granted under this paragraph shall not extend beyond April 15."

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 11th day of May,
1977.