

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1244  
HOUSE BILL 31

AN ACT TO CLARIFY THE EXEMPTION FROM PROPERTY TAXES FOR FACILITIES  
INSIDE A PLANT, BY REMOVING A REQUIREMENT THAT THE DEPARTMENT  
OF NATURAL RESOURCES AND COMMUNITY DEVELOPMENT CERTIFY THE  
FACILITIES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-275(8)b. is recodified as G.S. 105-275(28).

**Sec. 2.** G.S. 105-275(8)a. is rewritten and recodified to read:

"§ 105-275(27)a. 1. Real and personal property that is used, or if under construction, is to be used for air cleaning or to abate, reduce or prevent the pollution of air or water as defined in G.S. 143-213. It shall also include waste lagoons or facilities owned by public or private utilities and used to provide sewer service to residential areas not otherwise having such service. This exclusion shall be applicable only to property having as its primary purpose the prevention, control, abatement or reduction of air pollution resulting from the emission of air contaminants or water pollution resulting from the discharge of sewage and waste.

2. Real and personal property that is used, or if under construction, is to be used to abate, reduce or prevent the pollution of air as defined in G.S. 143-213 without the restriction that the air contaminants be present in the outdoor atmosphere, but only if:

- (i) the property is for the reduction of air pollution existing solely within commercial or industrial plants, works, or shops; and
- (ii) the property has as its primary purpose the prevention, control, abatement, or reduction of air pollution; and
- (iii) the property has as a purpose the protection of the health of the employees at the plant, work, or shop.

b. To claim the exclusions provided in subdivisions 1 or 2 of subdivision a. the owner shall file an application for exemption as required in G.S. 105-282.1 with the tax supervisor of the county in which the property is situated during the regular listing period each year. There shall be submitted with the application a complete description of the property claimed as exempt and any other information requested by the tax supervisor to enable him to determine that the property comes within the provisions of this classification and its value.

c. In making such determination, the tax supervisor is hereby empowered to inspect any property claimed as exempt under this classification. He may also request assistance from the Department of Natural Resources and Community Development, the Department of Labor or other appropriate agency for this purpose. The named departments shall provide such assistance upon request.

d. The Department of Revenue, with the assistance of the Department of Natural Resources and Community Development, or the Department of Labor as appropriate shall promulgate appropriate rules and regulations to facilitate the administration of this subdivision (27). Such rules and regulations shall include listings of classes, types, or models of equipment which qualify for the exemption."

**Sec. 3.** This act shall become effective January 1, 1983, except that proposed G.S. 105-275(27)d. is effective upon ratification.

In the General Assembly read three times and ratified, this the 18th day of June, 1982.