

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 501
SENATE BILL 332

AN ACT TO ELIMINATE THE APPLICATION AND DEFERRAL REQUIREMENTS
FROM THE AD VALOREM TAXATION OF HISTORIC PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278 is amended by deleting from subsection (a) thereof the following words and punctuation: ", upon annual application of the property owner,".

Sec. 2. This act shall become effective January 1, 1982.

In the General Assembly read three times and ratified, this the 4th day of June, 1981.