§ 105-310.1. Electronic listing of personal property.
   (a) Personal property may be listed by electronic listing as provided in this section.
   (b) The Department of Revenue may establish, after consultation with the counties, the
       standards and requirements for electronic listing of personal property, including the minimum
       requirements that must exist before electronic listing will be allowed in a county.
   (c) The board of county commissioners may, by resolution, provide for electronic
       listing of personal property in accordance with the standards and requirements prescribed by
       the Department of Revenue. The board of county commissioners may, by resolution, delegate
       its authority to provide for electronic listing of personal property to the county assessor.
   (d) Definitions. – The following definitions apply in this section:
       (1) Electronic. – Defined in G.S. 66-312.
       (2) Electronic listing. – The filing by electronic means of the abstract required
           by G.S. 105-309 and the affirmation required by G.S. 105-310. (2011-238, s. 4.)