

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 765

Short Title: Retroactive Tax Exemptions.

(Public)

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Sponsors: Senator Martin of Pitt.

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Referred to: Finance.

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April 4, 1989

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT AN APPLICATION FOR A PROPERTY TAX EXEMPTION OR EXCLUSION MAY BE APPROVED TO APPLY RETROACTIVELY FOR THE TWO YEARS PRECEDING THE YEAR IT WAS FILED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-282.1(a) reads as rewritten:

"(a) Every owner of property claiming exemption or exclusion from property taxes under the provisions of this Subchapter has the burden of establishing that the property is entitled thereto. Except as provided below, an owner claiming exemption or exclusion shall annually file an application for exemption or exclusion during the listing period. If the property for which the exemption or exclusion is claimed is appraised by the Department of Revenue, the application shall be filed with the Department. Otherwise, the application shall be filed with the assessor of the county in which the property is situated. If the property covered by the application is located within a municipality, that fact shall be shown on the application. Each application filed with the Department of Revenue or an assessor shall be submitted on a form approved by the Department. Application forms shall be made available by the assessor and the Department, as appropriate.

(1) The United States government, the State of North Carolina and the counties and municipalities of the State are exempted from the requirement that owners file applications for exemption.

(2) Owners of the special classes of property excluded from taxation under G.S. 105-275(5), (15), (16), (26), (31), (33), or (34),

1 or exempted under G.S. 105-278.2 are not required to file  
2 applications for the exclusion of that property.

3 (3) After an owner of property entitled to exemption under G.S.  
4 105-277.1, 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7,  
5 or 105-278.8 or exclusion under G.S. 105-275(3), (7) or (12) or G.S.  
6 105-278 has applied for exemption and the exemption has been  
7 approved, such owner shall not be required to file applications in  
8 subsequent years except in the following circumstances:

9 a. New or additional property is acquired or  
10 improvements are added or removed, necessitating a change  
11 in the valuation of the property, or

12 b. There is a change in the use of the property or the  
13 qualifications or eligibility of the taxpayer necessitating a  
14 review of the exemption.

15 (4) Upon a showing of good cause by the applicant for failure to make a  
16 timely application, an application for exemption or exclusion filed  
17 after the close of the listing period may be approved by the  
18 Department of Revenue, the board of equalization and review, the  
19 board of county commissioners, or the governing body of a  
20 municipality, as appropriate. An untimely application for exemption  
21 or exclusion approved under this subdivision applies ~~only~~ to property  
22 taxes levied by the county or municipality in the calendar year in  
23 which the untimely application is filed. In addition, in the discretion  
24 of the body approving the application, the application may apply to  
25 property taxes levied in the two calendar years immediately preceding  
26 the date the application is filed."

27 Sec. 2. This act is effective for taxable years beginning on or after January 1,  
28 1989. The first year for which the benefits of this act may be claimed is 1987.