

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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**SENATE BILL 310
Finance Committee Substitute Adopted 4/30/25**

Short Title: Religious Property - Tax Exemption.

(Public)

Sponsors:

Referred to:

March 18, 2025

A BILL TO BE ENTITLED
AN ACT TO EXTEND THE LOOKBACK PERIOD FOR CERTAIN LATE APPLICATIONS
FOR PROPERTY TAX EXEMPTION AND TO ALLOW THE RELEASE OF TAXES
LEVIED AGAINST CERTAIN PROPERTY.

The General Assembly of North Carolina enacts:

SECTION 1. An owner of property claiming an exemption from taxation under G.S. 105-278.3 may file a late application in accordance with G.S. 105-282.1(a1) which, notwithstanding the calendar year restriction under that subsection, may apply to property taxes levied by the county or municipality during the five calendar years immediately preceding the effective date of this act. Notwithstanding G.S. 105-380 and G.S. 105-381, if a late application submitted in accordance with this section is approved, the taxes levied against the property covered by that application for up to the five calendar years immediately preceding the effective date of this act shall be released, provided, however, that no taxpayer may receive a refund of taxes previously paid under this section.

SECTION 2. This act is effective when it becomes law and applies to applications submitted on or after that date.

