

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 896
Committee Substitute Favorable 6/2/11

Short Title: Facilitate Electronic Listing.

(Public)

Sponsors:

Referred to:

May 5, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO FACILITATE ELECTRONIC LISTING OF PERSONAL PROPERTY FOR
3 PROPERTY TAX PURPOSES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-304(a1) and (b)(3) are repealed.

6 **SECTION 2.** G.S. 105-296(c) reads as rewritten:

7 "(c) At least 10 days before the date as of which property is to be listed, ~~he~~the assessor
8 shall advertise in a newspaper having general circulation in the county and post in at least five
9 public places in each township in the county a notice containing ~~at least the following:~~all of the
10 items listed in this subsection. If the listing period is extended in any county by the board of
11 county commissioners, the assessor shall advertise in the newspaper in which the original
12 notice was published and post in the same places a notice of the extension and of the times
13 during which and the place or places at which lists will be accepted during the extended period.
14 The items that must be included in the notice are:

15 (1) The date as of which property is to be listed.

16 (2) The date on which listing will begin.

17 (3) The date on which listing will end.

18 (4) The times between the date mentioned in subdivision (c)(2), above, and the
19 date mentioned in subdivision (c)(3), above, during which lists will be
20 accepted.

21 (5) The place or places at which lists will be accepted at the times established
22 under subdivision (c)(4), above.

23 (6) A statement that all persons who, on the date as of which property is to be
24 listed, own property subject to taxation must list such property within the
25 period set forth in the notice and that any person who fails to do so will be
26 subject to the penalties prescribed by law.

27 (7) If the county has provided for electronic listing of personal property under
28 G.S. 105-310.1, a statement that the county allows electronic listing of
29 personal property and the timetable and procedures for electronic listing.

30 ~~If the listing period is extended in any county by the board of county commissioners, the~~
31 ~~assessor shall advertise in the newspaper in which the original notice was published and post in~~
32 ~~the same places a notice of the extension and of the times during which and the place or places~~
33 ~~at which lists will be accepted during the extended period."~~

34 **SECTION 3.** G.S. 105-307 reads as rewritten:

35 "§ 105-307. Length of listing period; extension; preliminary work.



1 (a) Listing Period. – Unless extended as provided in this section, the period during
2 which property is to be listed for taxation each year begins on the first business day of January
3 and ends on January 31.

4 (b) General Extensions. – The board of county commissioners may, by resolution,
5 extend the time during which property is to be listed for taxation as provided in this subsection.
6 Any action by the board of county commissioners extending the listing period must be recorded
7 in the minutes of the board, and notice of the extensions must be published as required by
8 G.S. 105-296(c). The entire period for listing, including any extension of time granted, is
9 considered the regular listing period for the particular year within the meaning of this
10 Subchapter.

11 (1) In nonrevaluation years, the listing period may be extended for up to 30
12 additional days.

13 (2) In years of octennial appraisal of real property, the listing period may be
14 extended for up to 60 additional days.

15 (3) If the county has provided for electronic listing of personal property under
16 G.S. ~~105-304~~, 105-310.1, the period for electronic listing of ~~business~~
17 personal property may be extended up to June 1. A resolution that provides a
18 general extension of time for the electronic listing of personal property shall
19 continue in effect until revised or rescinded unless otherwise stated in the
20 resolution.

21 (c) Individual Extensions. – The board of county commissioners shall grant individual
22 extensions of time for the listing of real and personal property upon written request and for
23 good cause shown. The request must be filed with the assessor no later than the ending date of
24 the regular listing period. The board may delegate the authority to grant extensions to the
25 assessor. Extensions granted under this subsection shall not extend beyond April 15.
26 Notwithstanding the individual extension time limitation in this subsection, if the county has
27 provided for electronic listing of personal property under G.S. ~~105-304~~, the period for
28 electronic listing of business personal property is as provided in subsection (b) of this section.
29 105-310.1, extensions granted for electronic listing of personal property shall not extend
30 beyond June 1.

31 (d) Preliminary Work. – The assessor may conduct preparatory work before the listing
32 period begins, but may not make a final appraisal of property before the day as of which the
33 value of the property is to be determined under G.S. 105-285."

34 **SECTION 4.** Article 17 of Chapter 105 of the General Statutes is amended by
35 adding a new section to read:

36 **"§ 105-310.1. Electronic listing of personal property.**

37 (a) Personal property may be listed by electronic listing as provided in this section.

38 (b) The Department of Revenue may establish, after consultation with the counties, the
39 standards and requirements for electronic listing of personal property, including the minimum
40 requirements that must exist before electronic listing will be allowed in a county.

41 (c) The board of county commissioners may, by resolution, provide for electronic
42 listing of personal property in accordance with the standards and requirements prescribed by
43 the Department of Revenue. The board of county commissioners may, by resolution, delegate
44 its authority to provide for electronic listing of personal property to the county assessor.

45 (d) Definitions. – The following definitions apply in this section:

46 (1) Electronic listing. – The filing by electronic means of the abstract required
47 by G.S. 105-309 and the affirmation required by G.S. 105-310.

48 (2) Electronic. – Defined in G.S. 66-312."

49 **SECTION 5.** G.S. 105-311 reads as rewritten:

50 **"§ 105-311. Duty to appear for purposes of listing Listing and signing affirmation; use of**
51 **agents and mail-agents, mail, and electronic listing.**

1 (a) Except as otherwise provided in this section, the person whose duty it is to list
2 property for taxation shall ~~appear before~~ file the completed abstract with the assessor for
3 purposes of listing and shall sign the affirmation required by G.S. 105-310 to be annexed to the
4 completed abstract on which the property is listed. The abstract must be filed with the assessor
5 on a form approved by the Department of Revenue.

6 (1) In the case of an individual taxpayer who is unable to list his property, a
7 guardian, authorized agent, or other person having knowledge of and
8 charged with the care of the person and property of the taxpayer shall ~~appear~~
9 ~~for purposes of listing~~ file the completed abstract and shall sign the required
10 affirmation in the name of the taxpayer, noting thereon the capacity in which
11 he signs.

12 (2) In the case of a corporation, partnership, limited liability company, or
13 unincorporated association, a person specified in ~~subdivision a or~~
14 ~~subdivision b,~~ sub-subdivision a., b., or c. below, shall ~~appear for purposes of~~
15 ~~listing the taxpayer's property~~ file the completed abstract and shall sign the
16 required affirmation in the name of the taxpayer, noting thereon the capacity
17 in which he signs, and no other agent shall be permitted to sign the
18 affirmation required on such a taxpayer's abstract:

19 a. A principal officer of the ~~taxpayer or taxpayer.~~

20 b. A full-time employee of the taxpayer who has been officially
21 empowered by a principal officer of the taxpayer in his behalf to list
22 the taxpayer's property for taxation in the county and to sign the
23 affirmation annexed to the abstract or abstracts on which its property
24 is listed.

25 c. An agent of the taxpayer authorized by a principal officer of the
26 taxpayer in a manner prescribed by the Department of Revenue.

27 (3) ~~In the case of an individual who is not a resident of the county in which his~~
28 ~~property is to be listed, the taxpayer shall sign the affirmation required on~~
29 ~~the abstract on which his property is listed, but he may submit the completed~~
30 ~~abstract by mail or by an authorized agent.~~

31 (b) ~~Any abstract submitted by mail may be accepted or rejected by the assessor in the~~
32 ~~assessor's discretion. However, the board of county commissioners, with the approval of the~~
33 ~~Department of Revenue, may by resolution provide for the general acceptance of completed~~
34 ~~abstracts submitted by mail or submitted electronically. Abstracts may be submitted in person or~~
35 ~~by mail. Additionally, if the county has provided for electronic listing of personal property~~
36 ~~under G.S. 105-310.1, personal property abstracts may be submitted by electronic listing.~~

37 (1) Submission by mail. – In no event shall an abstract submitted by mail be
38 accepted unless the affirmation on the abstract is signed by the individual
39 prescribed in subsection (a) of this section. ~~An electronic listing may be~~
40 ~~signed electronically in accordance with the Electronic Commerce Act,~~
41 ~~Article 11A of Chapter 66 of the General Statutes.~~ For the purpose of this
42 Subchapter, abstracts submitted by mail are considered filed as of the date
43 shown on the postmark affixed by the United States Postal Service. If no
44 date is shown on the postmark, or if the postmark is not affixed by the
45 United States Postal Service, the abstract is considered filed when received
46 in the office of the assessor.

47 (2) Submission by electronic listing. – In no event shall an abstract submitted by
48 electronic listing be accepted unless the affirmation on the abstract is signed
49 by the individual prescribed in subsection (a) of this section. The affirmation
50 may be signed using an electronic signature method approved by the
51 Department of Revenue. For the purpose of this Subchapter, ~~Abstracts~~

1 abstracts submitted by electronic listing are considered filed when received
2 in the office of the ~~assessor~~ assessor as denoted by timestamps applied by
3 the receiving equipment or programs.

4 (c) In any dispute arising under this Subchapter, the burden of proof is on the taxpayer
5 to show that the abstract was timely filed."

6 **SECTION 6.** This act is effective when it becomes law.