

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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HOUSE BILL 179

Short Title: Expand Charitable Property Tax Exemption. (Public)

Sponsors: Representative Daughtry (Primary Sponsor).  
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Finance.

February 28, 2011

A BILL TO BE ENTITLED

AN ACT TO MODIFY THE EXEMPTION FOR PROPERTY USED FOR CHARITABLE  
PURPOSES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-278.7 is amended by adding a new subsection to read:

"(d1) Notwithstanding the exclusive-use requirements of subsection (a), above, if part of a property that otherwise meets the subsection's requirements is used for a purpose that would require exemption if the entire property were so used and if the remainder of the property is vacant, the valuation of the whole shall be exempted from taxation."

**SECTION 2.** This act is effective for taxes imposed for taxable years beginning on or after July 1, 2011.

