

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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HOUSE BILL 896

Short Title: Authorize Electronic Listing. (Public)

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

Referred to: Finance.

May 5, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE THE COUNTIES TO ACCEPT ELECTRONIC LISTING OF  
3 PROPERTY FOR PROPERTY TAX PURPOSES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-304(a1) reads as rewritten:

6 "(a1) Electronic Listing. – ~~The board of county commissioners may, by resolution,~~  
7 ~~provide for electronic listing of personal property in accordance with procedures prescribed by~~  
8 ~~the board. If the board of county commissioners allows electronic listing of personal property,~~  
9 ~~the assessor must publish this information, including the timetable and procedures for~~  
10 ~~electronic listing, in the notice required by G.S. 105-296(e).~~ county assessor must publish the  
11 information for electronic listing of personal property authorized under G.S. 105-311, including  
12 the timetable and procedures for electronic listing of personal property, in the notice required  
13 by G.S. 105-296(c)."

14 **SECTION 2.** G.S. 105-311 reads as rewritten:

15 "**§ 105-311. ~~Duty to appear for purposes of listing~~ Listing and signing affirmation; use of**  
16 **agents and mail-agents, mail, and electronic listing.**

17 (a) Except as otherwise provided in this section, the person whose duty it is to list  
18 property for taxation shall ~~appear before~~ file the completed abstract with the assessor for  
19 purposes of listing and shall sign the affirmation required by G.S. 105-310 to be annexed to the  
20 completed abstract on which the property is listed. A return must be filed with the assessor on a  
21 form prescribed by the North Carolina Department of Revenue.

22 (1) In the case of an individual taxpayer who is unable to list his property, a  
23 guardian, authorized agent, or other person having knowledge of and  
24 charged with the care of the person and property of the taxpayer shall ~~appear~~  
25 return the completed abstract for purposes of listing and shall sign the  
26 required affirmation in the name of the taxpayer, noting thereon the capacity  
27 in which he signs.

28 (2) In the case of a corporation, partnership, or unincorporated association, a  
29 person specified in ~~subdivision a or subdivision b,~~ sub-subdivision a., b., or c.  
30 below, shall appear return the completed abstract to the assessor for purposes  
31 of listing the taxpayer's property and shall sign the required affirmation in  
32 the name of the taxpayer, noting thereon the capacity in which he signs, and  
33 no other agent shall be permitted to sign the affirmation required on such a  
34 taxpayer's abstract:

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



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

6           c.     An authorized agent of the taxpayer.

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

11           (b)   ~~Any abstract submitted by mail may be accepted or rejected by the assessor in the~~  
12                 ~~assessor's discretion. However, the board of county commissioners, with the approval of the~~  
13                 ~~Department of Revenue, may by resolution provide for the general acceptance of completed~~  
14                 ~~abstracts submitted by mail or submitted electronically.~~ Abstracts may be submitted in person,  
15                 by mail, or electronically.

16           (1)   In no event shall an abstract submitted by mail be accepted unless the  
17                 affirmation on the abstract is signed by the individual prescribed in  
18                 subsection (a) of this section. ~~An electronic listing may be signed~~  
19                 ~~electronically in accordance with the Electronic Commerce Act, Article 11A~~  
20                 ~~of Chapter 66 of the General Statutes.~~ For the purpose of this Subchapter,  
21                 abstracts submitted by mail are considered filed as of the date shown on the  
22                 postmark affixed by the United States Postal Service. If no date is shown on  
23                 the postmark, or if the postmark is not affixed by the United States Postal  
24                 Service, the abstract is considered filed when received in the office of the  
25                 assessor.

26           (2)   An electronic listing may be signed electronically in accordance with the  
27                 Electronic Commerce Act, Article 11A of Chapter 66 of the General  
28                 Statutes. Electronically submitted abstracts must be submitted by a method  
29                 approved by the Department. The Department may from time to time publish  
30                 requirements for electronic submission. Abstracts submitted by electronic  
31                 listing are considered filed when received in the office of the  
32                 ~~assessor.~~ assessor as denoted by timestamps applied by the receiving  
33                 equipment or programs.

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

36           **SECTION 3.** This act becomes effective January 1, 2012.