

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

H

1

HOUSE BILL 457

Short Title: Property Used by Government/Tax.

(Public)

Sponsors: Representative Wood.

Referred to: Government.

March 6, 1989

A BILL TO BE ENTITLED
AN ACT TO CLARIFY THE PROPERTY TAX EXEMPTION FOR PROPERTY
OWNED OR USED BY UNITS OF GOVERNMENT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.1 reads as rewritten:

"§ 105-278.1. Exemption of real and personal property owned or used by units of government.

(a) Real and personal property owned or used by the United States and, by virtue of federal law, not subject to State and local taxes shall be exempted from taxation.

(b) Real and personal property belonging to the State, counties, and municipalities is exempt from taxation.

(c) For purposes of this section:

(1) A specified unit of government (federal, State, or local) includes its departments, institutions, and agencies.

(2) By way of illustration but not by way of limitation, the following boards, commissions, authorities, and institutions are units of State government:

a. The State Marketing Authority established by G.S. 106-529.

b. The Board of Governors of the University of North Carolina incorporated under the provisions of G.S. 116-3 and known as 'The University of North Carolina.'

c. The North Carolina Museum of Art made an agency of the State under G.S. 140-1.

1 (3) By way of illustration but not by way of limitation, the following
2 boards, commissions, authorities, and institutions are units of local
3 government of this State:

4 a. An airport authority, board, or commission created as
5 a separate and independent body corporate and politic by an
6 act of the General Assembly.

7 b. An airport authority, board, or commission created as
8 a separate and independent body corporate and politic by one
9 or more counties or municipalities or combinations thereof
10 under the authority of an act of the General Assembly.

11 c. A hospital authority created under G.S. 131-93.

12 d. A housing authority created under G.S. 157-4 or G.S.
13 157-4.1.

14 e. A municipal parking authority created under G.S. 160-477.

15 f. A veterans' recreation authority created under G.S.
16 165-26.

17 (d) Real and personal property owned by a non-profit organization and
18 gratuitously occupied by or made available to the United States, the State, counties, or
19 municipalities is exempt from taxation if it is used by the unit of government only for
20 public purposes. If only part of property that otherwise meets the requirements of this
21 subsection is used only for public purposes, the value of the part that is so used is
22 exempt from taxation."

23 Sec. 2. This act is effective for taxable years beginning on or after January 1,
24 1989.