

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE DRH11050-MC-80 (02/23)

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

Sponsors: Representative Daughtry.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE EXEMPTION FOR PROPERTY USED FOR CHARITABLE
3 PURPOSES.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** G.S. 105-278.7 is amended by adding a new subsection to read:
6 "(d1) Notwithstanding the exclusive-use requirements of subsection (a), above, if part of a
7 property that otherwise meets the subsection's requirements is used for a purpose that would
8 require exemption if the entire property were so used and if the remainder of the property is
9 vacant, the valuation of the whole shall be exempted from taxation."
10 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
11 or after July 1, 2011.



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