

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

H.B. 860
Apr 11, 2013
HOUSE PRINCIPAL CLERK

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HOUSE DRH70305-MC-179 (04/02)

Short Title: Exempt Real Property for Burial Purposes. (Public)

Sponsors: Representatives Stevens and Glazier (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EXTEND A PROPERTY TAX EXEMPTION AND FAIRER TREATMENT TO
3 FOR-PROFIT, TRUST-ENDOWED, STATE-REGULATED CEMETERIES.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-278.2 reads as rewritten:

6 "§ 105-278.2. Burial property.

7 (a) Real property set apart for human burial purposes ~~shall be exempted from taxation~~
8 ~~unless it is owned and held for purposes of (i) sale or rental or (ii) sale of burial rights therein.~~

9 (b) ~~Taxable real property set apart for human burial purposes is hereby is~~ designated a
10 special class of property under authority of Article V, Section 2(2) of the North Carolina
11 Constitution, ~~and it shall be assessed for taxation taking into consideration the~~
12 ~~following:~~ Constitution and is exempt from taxation.

13 (1) ~~The effect on its value by division and development into burial plots;~~

14 (2) ~~Whether it is irrevocably dedicated for human burial purposes by plat~~
15 ~~recorded with the Register of Deeds in the county in which the land is~~
16 ~~located; and~~

17 (3) ~~Whether the owner is prohibited or restricted by law or otherwise from~~
18 ~~selling, mortgaging, leasing or encumbering the same.~~

19 (e) For purposes of this section, the term "real property" includes land, tombs, vaults,
20 monuments, and mausoleums, and the term "burial" includes entombment."

21 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
22 or after July 1, 2013.



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