

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL DRS15172-RB-11 (03/01)

Short Title: Limit Look-Back for Immaterial Irregularities. (Public)

Sponsors: Senator J. Davis (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO LIMIT THE LOOK-BACK FOR IMMATERIAL IRREGULARITIES FROM  
3 TEN YEARS TO FIVE YEARS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-394 reads as rewritten:

6 "§ 105-394. Immaterial irregularities.

7 (a) Valid Tax. – Immaterial irregularities in the listing, appraisal, or assessment of  
8 property for taxation or in the levy or collection of the property tax or in any other proceeding  
9 or requirement of this Subchapter shall not invalidate the tax imposed upon any property or any  
10 process of listing, appraisal, assessment, levy, collection, or any other proceeding under this  
11 Subchapter.

12 The following are examples of immaterial irregularities:

13 ...

14 (b) Application of Tax. – Immaterial irregularities in the listing, appraisal, or  
15 assessment of property for taxation or in the levy or collection of the property tax or in any  
16 other proceeding or requirement of this Subchapter shall be taxed for the year in which the  
17 immaterial irregularity was discovered and for any of the preceding five years during which it  
18 escaped proper taxation in accordance with the assessed value it should have been assigned in  
19 each of the years for with it is to be taxed and the rate of tax imposed in each such year."

20 SECTION 2. This act is effective when it becomes law.



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