

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

H

1

HOUSE BILL 844

Short Title: Cemetery Tax Exemption.

(Public)

Sponsors: Representatives Wicker; and Decker.

Referred to: Finance.

April 17, 1991

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM PROPERTY TAXATION A CEMETERY'S BURIAL LOTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-278.2 reads as rewritten:

"§ 105-278.2. Burial property.

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

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

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

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

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

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

Under authority of Article V, Section 2(3) of the North Carolina Constitution, real property set apart for human burial or entombment purposes is exempt from taxation.

For the purposes of this section, the term 'real property' includes land, tombs, vaults,

1 monuments, and mausoleums. The exemption provided in this subsection does not
2 apply to real property used or designated for use for office buildings, maintenance
3 shops, garages, houses, or other purposes aside from human burial or entombment."

4 Sec. 2. This act is effective for taxes imposed for taxable years beginning on
5 or after July 1, 1992.