

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

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SENATE BILL 627

Short Title: Cattlemen's Associations Tax Exclusion. (Public)

Sponsors: Senator Galey (Primary Sponsor).

Referred to: Rules and Operations of the Senate

April 6, 2023

1 A BILL TO BE ENTITLED
2 AN ACT TO EXCLUDE PROPERTY OWNED BY CATTLEMEN'S ASSOCIATIONS FROM
3 THE PROPERTY TAX.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275 reads as rewritten:

6 "**§ 105-275. Property classified and excluded from the tax base.**

7 The following classes of property are designated special classes under Article V, Sec. 2(2),
8 of the North Carolina Constitution and are excluded from tax:

9 ...

10 (18a) Real and personal property belonging to the North Carolina Cattlemen's
11 Association and any local cattlemen's association, regardless of its affiliation
12 with the North Carolina Cattlemen's Association (collectively the
13 "Association"), when used for purposes consistent with the Association's
14 mission, including the provision of facilities by the Association for the use of
15 buying and selling cattle, regardless of the amount of business or patronage
16 with the general public resulting therefrom, and to the extent that any monies
17 received by the Association for such purposes do not exceed the reasonable
18 expenses incurred by the Association in providing the facility, together with
19 such additional adjacent real property as may be necessary for the convenient
20 normal use of the buildings thereon. Notwithstanding the exclusive-use
21 requirement hereinabove established, if a part of a property that otherwise
22 meets this subdivision's requirements is used for a purpose that would require
23 that it not be listed, appraised, assessed, or taxed if the entire property were so
24 used, that part, according to its value, shall not be listed, appraised, assessed,
25 or taxed.

26"

27 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
28 or after July 1, 2023.

