

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
Mar 17, 2025  
S.B. 310  
PRINCIPAL CLERK

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SENATE BILL DRS15057-NIF-19

Short Title: Religious Property - Tax Exemption. (Public)

Sponsors: Senators Britt, B. Newton, and Daniel (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED  
AN ACT TO EXTEND THE LOOKBACK PERIOD FOR CERTAIN LATE APPLICATIONS  
FOR PROPERTY TAX EXEMPTION AND TO ALLOW THE RELEASE OF TAXES  
LEVIED AGAINST CERTAIN PROPERTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** An owner of property claiming an exemption from taxation under G.S. 105-278.3 may file a late application in accordance with G.S. 105-282.1(a1) which, notwithstanding the calendar year restriction under that subsection, may apply to property taxes levied by the county or municipality during the three calendar years immediately preceding the effective date of this act. Notwithstanding G.S. 105-380 and G.S. 105-381, if a late application submitted in accordance with this section is approved, the taxes levied against the property covered by that application for up to the three calendar years immediately preceding the effective date of this act shall be released, provided, however, that no taxpayer may receive a refund of taxes previously paid under this section.

**SECTION 2.** This act is effective when it becomes law and applies to applications submitted on or after that date.



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