



SENATE BILL 711: NC Farm Act of 2018, Sec. 15: Clarify Cemetery Property Tax Exemption

2017-2018 General Assembly

Committee:		Date:	July 3, 2018
Introduced by:		Prepared by:	Chris Saunders Staff Attorney
Analysis of:	Sec. 15 of S.L. 2018-113		

OVERVIEW: *Under existing law, real property set apart for burial purposes, where the property is not offered for sale or rental or sale of burial rights therein, is not subject to property tax. Sec. 15 of S.L. 2018-113 provides that the owner of the property is not required to apply for the property tax exemption for burial property. A county is prohibited from denying the exemption to a taxpayer who lacks a survey or plat detailing the exempt property.*

This bill was vetoed by the Governor on June 25, 2018, and that veto was overridden by the General Assembly on June 27, 2018. This section became effective June 27, 2018.

Karen Cochrane-Brown
Director



S 7 1 1 - S M T Q - 4 0 S L - V - 4

Legislative Analysis
Division
919-733-2578