

**SUBCHAPTER 01F - TAX CREDIT CERTIFICATION OF REAL PROPERTIES DONATED FOR  
CONSERVATION PURPOSES**

This Subchapter 1F of Title 15A of the North Carolina Administrative Code (T15A.01F); TAX CREDIT CERTIFICATION OF REAL PROPERTIES DONATED FOR CONSERVATION PURPOSES; has been transferred and recodified from Subchapter 1G of Title 15 of the North Carolina Administrative Code (T15.01G), effective November 1, 1989.

<b>15A NCAC 01F .0101</b>	<b>PURPOSE AND SCOPE</b>
<b>15A NCAC 01F .0102</b>	<b>DEFINITIONS</b>
<b>15A NCAC 01F .0103</b>	<b>PARTICIPATING DIVISIONS</b>
<b>15A NCAC 01F .0104</b>	<b>APPLICATION: CERTIFICATION</b>
<b>15A NCAC 01F .0105</b>	<b>TIMING</b>
<b>15A NCAC 01F .0106</b>	<b>RECONSIDERATION OF APPLICATION</b>

*History Note:* Authority G.S. 105-151.12; 105-151.12(a); 105-130.9; 105-130.34; 105-147(15); 105-147(16); 143B-276; 143-279.2;  
Eff. November 1, 1984;  
Amended Eff. August 1, 2012 (see S.L. 2012-143, s.1.(f)); March 1, 1990; July 1, 1988;  
Pursuant to G.S. 150B-21.3A, rule Expired April 1, 2015.