17 NCAC 01C .0319 MUNICIPAL REPORT OF ASSESSED VALUATION AND LEVIES

In order for the Department to make allotments to local units of government and to prepare required reports, each municipality shall file an annual report of valuation and taxes with the Department (Form TR-2). Such report shall include the types of taxable real and personal property in the local unit, levies and tax rates, and collections of license taxes, occupancy and meals taxes, and other locally administered taxes. Upon completion the form shall be returned to the Tax Research Division of the Department of Revenue.

History Note: Authority G.S. 105-256; 105-262; 105-472;

Eff. February 1, 1976;

Amended Eff. January 1, 1994;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20,

2016.