

**17 NCAC 05B .1406 INVESTMENT BASE PROPERTY INCLUDED**

A corporation including property in the investment in tangible property base shall also include the value of this property in the appraised valuation base, except for property acquired in the current tax year and not yet assessed for North Carolina property tax purposes.

*History Note: Authority G.S. 105-122; 105-262;  
Eff. February 1, 1976;  
Readopted Eff. May 1, 2018.*