

**17 NCAC 10 .0405           PROCEDURE FOR CLAIMING EXCLUSION**

(a) In order to receive the benefit of G.S. 105-275(8)c, the owner must file an application for exemption with the county assessor of the county in which the property is situated as provided in G.S. 105-282.1. The application is to be filed during the regular listing period as provided in G.S. 105-307.

(b) The application must contain a complete description of the property and shall reflect investment figures and pertinent information relative to its value.

(c) The application shall also be accompanied by any other information or documents required by the county assessor to determine the eligibility of the property for the exclusion, such as the following:

- (1) general layout of the equipment or system;
- (2) specifications of the equipment or system;
- (3) function(s) of the equipment or system;
- (4) construction schedule, if not completed, including the anticipated date of final completion; or
- (5) the names, addresses and telephone numbers of the individuals responsible for management, operation and maintenance of the equipment or system.

*History Note: Authority G.S. 105-262; 105-275(8)c; 105-282.1; 105-291(b); 105-307;  
Temporary Rule Eff. January 12, 1984, for a Period of 48 Days to Expire on March 1, 1984;  
Eff. March 1, 1984;  
Amended Eff. July 1, 2000; July 1, 1993;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20,  
2016.*