

**§ 105-310.1. Electronic listing of personal property.**

- (a) Personal property may be listed by electronic listing as provided in this section.
- (b) The Department of Revenue may establish, after consultation with the counties, the standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.
- (c) The board of county commissioners may, by resolution, provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue. The board of county commissioners may, by resolution, delegate its authority to provide for electronic listing of personal property to the county assessor.
- (d) Definitions. – The following definitions apply in this section:
  - (1) Electronic. – Defined in G.S. 66-312.
  - (2) Electronic listing. – The filing by electronic means of the abstract required by G.S. 105-309 and the affirmation required by G.S. 105-310. (2011-238, s. 4.)