

**17 NCAC 01C .0318 COUNTY 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 county shall file an annual report of valuation and taxes with the Department (Form TR-1). Such report shall include the types of taxable real and personal property in the local unit, information on reappraisals, levies and tax rates, and the collection of license taxes, occupancy and meal 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.*