

**§ 105-350. General duties of tax collectors.**

It shall be the duty of each tax collector:

- (1) To employ all lawful means to collect all property, dog, license, privilege, and franchise taxes with which he is charged by the governing body.
- (2) To give such bond as may be required of him by the governing body under the provisions of G.S. 105-349.
- (3) To perform such duties in connection with the preparation of the tax records and tax receipts as the governing body may direct under the provisions of G.S. 105-319 and 105-320.
- (4) To keep adequate records of all collections he makes.
- (5) To account for all moneys coming into his hands in such form and detail as may be required by the chief accounting officer of the taxing unit.
- (6) To make settlement at the times required by G.S. 105-373 and at any other time the governing body may require him to do so.
- (7) To submit to the governing body at each of its regular meetings a report of the amount he has collected on each year's taxes with which he is charged, the amount remaining uncollected, and the steps he is taking to encourage or enforce payment of uncollected taxes.
- (8) To send bills or notices of taxes due to taxpayers if instructed to do so by the governing body.
- (9) To visit delinquent taxpayers to encourage payment of taxes if instructed to do so by the governing body. (1939, c. 310, s. 1703; 1971, c. 806, s. 1.)