

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 122
HOUSE BILL 128

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF
MITCHELL COUNTY TO CANCEL AND ABATE CERTAIN INTEREST AND
PENALTIES ON DELINQUENT TAXES IN MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Mitchell County is authorized, in its discretion, to cancel, waive and abate any and all interest, penalties, and costs of all delinquent taxes for the year 1959 and prior years; provided, that said delinquent taxes are paid not later than 90 days after the effective date of this Act.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 28th day of March, 1961.