

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 174
HOUSE BILL 262

AN ACT TO AMEND CHAPTER 365 OF THE SESSION LAWS OF 1951
RELATING TO THE FIXING OF COMPENSATION OF THE TAX
COLLECTOR AND TAX SUPERVISOR OF CASWELL COUNTY.

The General Assembly of North Carolina do enact:

Section 1. Section 1 of Chapter 365 of the Session Laws of 1951 is rewritten to read as follows:

"Section 1. The Tax Collector and Tax Supervisor of Caswell County shall receive a salary to be fixed by the County Board of Commissioners of Caswell County in its discretion, payable monthly out of the general fund of the county. In addition to said salary, he shall also receive a commission on certain taxes collected, which commission shall be computed by the board of county commissioners as follows:

"Five per cent (5%) on all taxes collected over and above eighty-five per cent (85%) and less than ninety per cent (90%) of all taxes collected, and ten per cent (10%) on all taxes collected over and above ninety per cent (90%) of all taxes collected.

"The Tax Collector and Tax Supervisor shall also receive a commission of ten per cent (10%) on all taxes collected for the year 1949, and any year prior thereto.

"Whenever, after July 1, 1951, any tax on personal property becomes six months or more overdue, and whenever, after July 1, 1951, any tax on real property becomes one year or more overdue, and a visit is made to the delinquent taxpayer for the purpose of collecting taxes, a penalty of two dollars (\$2.00) shall be added thereto in addition to all other penalties and interest now provided by law. Such penalty of two dollars (\$2.00) shall, upon collection, be retained by the tax collector and tax supervisor as additional compensation.

"All other fees and commissions allowed by law, except as herein provided, shall be paid in to the county general fund."

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 All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 5th day of April, 1961.