

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 195  
SENATE BILL 159

AN ACT AUTHORIZING THE BOARD OF COMMISSIONERS OF STANLY COUNTY TO EXTEND THE PERIOD DURING WHICH IT MAY SIT IN 1961 AS A BOARD OF EQUALIZATION AND REVIEW.

WHEREAS, during the year 1960 the County Commissioners of Stanly County began the revaluation of property in accordance with the provisions of North Carolina General Statutes 105-278 with the purpose and intention that the values assessed in said revaluation program shall constitute the basis for determining the tax values for the year 1961 and for subsequent years, except as such values shall be changed in accordance with law; and

WHEREAS, the revaluation was not completed on January 1, 1961, the day upon which tax listing began, and said county commissioners, acting as a board of equalization and review from March 20 to April 10, 1961, will not have sufficient time to discharge properly its powers and duties and to consider properly all matters which may arise on account of such revaluation: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Stanly County in its discretion may extend the period it may sit during the year 1961 as a board of equalization and review until such time as it has completed its duties for 1961, but said extension shall end on or before the first day of October, 1961.

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 All laws and clauses of laws in conflict with this Act are hereby repealed.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 11th day of April, 1961.