

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 246
HOUSE BILL 232

AN ACT TO AMEND GS 105-287 RELATING TO LISTING AND ASSESSMENT
OF TAXES IN MECKLENBURG COUNTY.

The General Assembly of North Carolina do enact:

Section 1. G. S. 105-287, as the same is found in the 1959 Supplement to the 1958 Replacement Volume 2C of the General Statutes, is hereby amended to read as follows:

"Appointment, qualifications, and number of list takers and assessors. – Subject to the approval of the county commissioners, the supervisor, on or before the second Monday preceding the date as of which property is to be assessed, may appoint some competent person to act as list taker and assessor in each township. With the approval of the commissioners the supervisor may appoint more than one such person for any township. If more than one list taker is appointed for a township, the supervisor, with the approval of the county commissioners, shall have power to allocate responsibility for tax listing, and assessment between or among the list takers for that township as he deems most effective. At the time of their appointment, appointees must have been residents of the county for at least twelve months. In every year the persons appointed shall be persons of character and integrity, and shall have such experience in the valuation of types of property commonly owned in the county as shall satisfy the supervisor and the commissioners."

Sec. 2. This Act shall apply only to Mecklenburg County.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. 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 18th day of April, 1961.