

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 399
HOUSE BILL 467

AN ACT TO REMOVE FROM THE SHERIFF OF PERQUIMANS COUNTY THE DUTY OF COLLECTING TAXES, TO PROVIDE FOR THE APPOINTMENT OF A TAX COLLECTOR OF PERQUIMANS COUNTY AND TO DEFINE HIS DUTIES.

The General Assembly of North Carolina do enact:

Section 1. Effective as of the first Monday in December, 1961, the Sheriff of Perquimans County shall be relieved of any and all tax collecting duties.

Sec. 2. As of the first Monday in December, 1962, the collection of any and all taxes, whether by prepayment, current payment, or collection on delinquent taxes on all property, both real and personal, shall be in the hands of a tax collector to be appointed by and to serve at the pleasure of the Board of County Commissioners of Perquimans County. The duties of the office of the tax collector shall be prescribed by the board of county commissioners, but these duties shall include the collection of any and all taxes assessed and levied by the county and districts as provided for by the provisions of Chapter 105 of the General Statutes.

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 All laws and clauses of laws in conflict with this Act are hereby repealed.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 after its ratification.

In the General Assembly read three times and ratified, this the 9th day of May, 1961.