

NORTH CAROLINA GENERAL ASSEMBLY
1961 SESSION

CHAPTER 587
HOUSE BILL 790

AN ACT ADOPTING OFFICIAL RECORD OF UNCOLLECTED TAXES FOR THE
YEARS 1951 THROUGH 1958 FOR THE COUNTY OF BUNCOMBE AND THE
CITY OF ASHEVILLE.

The General Assembly of North Carolina do enact:

Section 1. In order to clarify and make more definite the tax records for the County of Buncombe and the City of Asheville, that certain cumulative record of uncollected taxes for the years 1951 through 1958 designated as "Condensed Tax Scroll for the years 1951 through 1958" shall, upon official adoption by resolution of the Board of Tax Supervision for Buncombe County, be declared the official scroll book or record of unpaid taxes due the County of Buncombe and the City of Asheville for the years 1951 through 1958 and be substituted in all respects for the old scroll books for said years.

Sec. 2. All taxes due the City of Asheville, the County of Buncombe or the Board of Tax Supervision for Buncombe County for the years 1951 through 1958 which do not appear as unpaid or assigned on said Condensed Tax Scroll shall, upon the adoption of said scroll by resolution of the Board of Tax Supervision, be conclusively presumed to have been paid, and the Tax Collector of the Board of Tax Supervision for Buncombe County shall not be responsible for the omission from such Condensed Tax Scroll of any unpaid taxes for the years 1951 through 1958.

Sec. 3. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.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 1st day of June, 1961.