

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 725  
SENATE BILL 355

AN ACT VALIDATING THE LEVYING AND ASSESSING OF ALL AD  
VALOREM TAXES ON REAL AND PERSONAL PROPERTY AND POLLS  
SUBJECT TO TAXATION BY THE CITY OF ROCKY MOUNT.

The General Assembly of North Carolina do enact:

Section 1. All ad valorem taxes heretofore levied and assessed by the City of Rocky Mount upon real and personal property and polls subject to taxation by said City on or prior to the date of enactment of this Act are hereby in all respects validated.

Sec. 2. The provisions of this Act shall not apply to or affect pending litigation.

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 All laws and clauses of laws in conflict with this Act are hereby repealed.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 July 1, 1961.

In the General Assembly read three times and ratified, this the 13th day of June, 1961.