

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 786  
SENATE BILL 382

AN ACT TO AMEND GS 105-334 RELATING TO THE LISTING AND ASSESSING OF ALL REAL AND PERSONAL PROPERTY AND POLLS SUBJECT TO TAXATION BY CITIES AND TOWNS SITUATED IN TWO OR MORE COUNTIES.

The General Assembly of North Carolina do enact:

Section 1. G. S. 105-334 is hereby amended by adding a new subparagraph thereto, to be designated as "(6)", and to read as follows:

"(6) Insofar as the provisions of this Act apply to the City of Rocky Mount, the same shall be construed to be permissive and not mandatory and for the purpose of taxing real and personal property and polls within the limits of the City of Rocky Mount by said city, the governing body of said city is hereby authorized, by resolution duly adopted, to follow either the provisions contained in this Section or those contained in North Carolina General Statutes 105-333, or such combination of the two as is deemed by said governing body to be in the best interests of the city."

Sec. 2. This Act shall apply only to Nash and Edgecombe Counties.

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 All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall become effective July 1, 1961.

In the General Assembly read three times and ratified, this the 14th day of June, 1961.