

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 278  
HOUSE BILL 526

AN ACT TO AMEND G.S. 105-345 RELATING TO THE PREPAYMENT OF  
TAXES AND LATE INTEREST CHARGES IN MECKLENBURG COUNTY  
AND THE CITY OF CHARLOTTE.

The General Assembly of North Carolina do enact:

**Section 1.** G.S. 105-345 is amended by adding a new Subsection designated as Subsection (8) and to read as follows:

"(8) However, notwithstanding Subsections (1) through (7) hereof, the Commissioners of Mecklenburg County shall have the authority by resolution duly adopted to establish such discounts (if any) as they deem appropriate for the prepayment of taxes by all taxpayers in the County of Mecklenburg and the City of Charlotte, provided that no discount shall be in excess of two percent (2%) and further provided that no discount shall be given for taxes paid after the first day of December after the due date; and further, the Commissioners of Mecklenburg County shall have the authority by resolution duly adopted to add such rate of interest as they deem appropriate upon all taxes not paid on or before the first day of February next after the due date, provided that said rate of interest shall not exceed one percent (1%) per month and shall not be less than one-half of one percent (1/2%) per month."

**Sec. 2.** All laws and clauses of laws in conflict herewith are hereby repealed.

**Sec. 3.** This Section shall be effective from and after its ratification.

In the General Assembly read three times and ratified, this the 22nd day of April, 1969.