

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 558
SENATE BILL 524

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF
POLK COUNTY TO PRESCRIBE REGULATIONS RELATING TO THE
LISTING OF PROPERTY FOR TAXATION IN POLK COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Polk County is hereby authorized and empowered to prescribe regulations as to the type and form of oath, affirmation or declaration to be given by persons, firms and corporations listing property for taxation in Polk County, and the manner of administering the same, and to prescribe regulations relating to the listing of property for taxation by agents and relating to the listing of property for taxation by mail and tax lists submitted by mail.

Sec. 2. Where property and poll have been listed by the taxpayer or his agent by mail, the affixing of the signature to the oath or affirmation contained on the property listing statement shall constitute and shall be equivalent to taking the oath or affirmation prescribed in G.S. 105-308 or G.S. 105-310, and the taxpayer so signing shall, in case of a false or fraudulent statement, be subject to the same penalties as if he had taken the oath prescribed by G.S. 105-308 and G.S. 105-310.

Sec. 3. The provisions of G.S. 105-306(26), G.S. 105- 308, G.S. 105-309 and G.S. 105-310 shall be applicable to Polk County except insofar as they are inconsistent with regulations prescribed by the Board of County Commissioners of Polk County relating to the oath or affirmation of the taxpayer, the listing of taxes by agents, and the listing of taxes by mail adopted pursuant to the authority contained in Section 1 of this Act.

Sec. 4. This Act shall apply only to Polk County.

Sec. 5. 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 21st day of May, 1969.