

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 706
HOUSE BILL 1097

AN ACT TO AMEND SECTIONS 105-306(26); 105-308; 105-309 AND 105-310 OF THE GENERAL STATUTES OF NORTH CAROLINA IN ORDER TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY TO PRESCRIBE REGULATIONS RELATING TO THE LISTING OF PROPERTY FOR TAXATION IN UNION COUNTY, AND TO AUTHORIZE THE DIVISION, OR COMBINING OF TOWNSHIPS FOR TAX LISTING PURPOSES.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners for the County of Union is hereby authorized and empowered to prescribe regulations as to the type and form of oath, affirmation or declaration, and the manner of administering the same to persons, firms and corporations listing property for taxation in Union County, and to prescribe regulations relating to the listing of property for taxation by agents 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. Authority is hereby granted to the Board of County Commissioners for the County of Union to divide, or combine townships in Union County for tax listing purposes. The Tax Supervisor of Union County, with the approval of the Board of County Commissioners, may appoint one or more list takers for each such unit so combined or divided.

Sec. 4. 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 Union County except insofar as they are inconsistent with regulations of the Board of County Commissioners of Union County relating to the oath of the taxpayer, listing of taxes by agents, and listing of taxes by mail adopted pursuant to the authority contained in section 1 of this Act.

Sec. 5. The provisions of G.S. 105-307 making it a misdemeanor for one to fail to list properly his property for ad valorem tax purposes shall be applicable to Union County. If the Board of County Commissioners of Union County has adopted regulations relating to any matter covered by this Act, the listing in Union County must be in accordance with the General statutes as amended by such regulations, and the

provisions of G.S. 105-307 shall apply to such regulations as well as to the provisions of the General Statutes not inconsistent with the said regulations of the Board of County Commissioners.

Sec. 6. This Act shall apply only to Union County.

Sec. 7. 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 2nd day of June, 1969.