

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 778
HOUSE BILL 1168

AN ACT RELATING TO THE TAX RECORDS OF BUNCOMBE COUNTY AND
THE CITY OF ASHEVILLE.

The General Assembly of North Carolina do enact:

Section 1. In order to clarify and make more definite the tax records for the County of Buncombe and the City of Asheville, those certain cumulative records of uncollected real estate taxes for the years 1944 through 1950 designated as "Condensed Tax Scroll for the years 1944 through 1950" and those certain cumulative records of uncollected real estate and personal property taxes for the years 1951 through 1967 designated as "Condensed Tax Scroll for the years 1951 through 1967" shall, upon adoption by resolution of the Board of Tax Supervision for Buncombe County, be declared the official scroll books or records of unpaid real estate taxes due the County of Buncombe and the City of Asheville for the years 1944 through 1950 and unpaid real estate and personal property taxes for the years 1951 through 1967 and shall be substituted in all respects for the old scroll books for said years.

Sec. 2. All real estate taxes due the City of Asheville, and the County of Buncombe or the Board of Tax Supervision for Buncombe County for the years 1944 through 1950 and all real estate and personal property taxes for the years 1951 through 1967 which do not appear as unpaid or assigned on said Condensed Tax Scrolls shall, upon the adoption of said scrolls by resolution of the Board of Tax Supervision, be conclusively presumed to have been paid, and the Tax Collector of the Board of Tax Supervision for Buncombe County shall not be responsible for the omission from such Condensed Tax Scrolls of any unpaid real estate taxes for the years 1944 through 1950 and any unpaid real estate and personal property taxes for the years 1951 through 1967.

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 All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 4. This Act shall be in full force and effect upon its ratification.

In the General Assembly read three times and ratified, this the 11th day of June, 1969.