

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 91  
HOUSE BILL 179

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 BOARDS OF COUNTY COMMISSIONERS OF JACKSON, TRANSYLVANIA, AND SWAIN COUNTIES TO PRESCRIBE REGULATIONS RELATING TO THE LISTING OF PROPERTY FOR TAXATION IN THOSE COUNTIES.

The General Assembly of North Carolina do enact:

**Section 1.** The Boards of County Commissioners for the counties of Jackson, Transylvania and Swain are 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 their respective counties, 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.** 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 the counties of Jackson, Transylvania and Swain except insofar as they are inconsistent with regulations prescribed by their respective Boards of County Commissioners 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. 4.** The Act shall apply only to the counties of Jackson, Transylvania and Swain.

**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 19th day of March, 1969.