

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 921  
HOUSE BILL 1191

1 AN ACT AUTHORIZING LOCAL TAXING UNITS TO ADOPT DISCOUNT SCHEDULES  
2 FOR THE PREPAYMENT OF TAXES.

3  
4 The General Assembly of North Carolina do enact:  
5

6 **Section 1.** The present text of Section 105-345 of the General Statutes of North  
7 Carolina is hereby designated subsection (a), and a new subsection (b) is added thereto as  
8 follows:

9 "(b) Notwithstanding subsection (a) hereof or any other provision of law, the governing  
10 board of any county, city, town, special district, or other political subdivision of the State  
11 levying taxes under this subchapter shall have authority by resolution duly adopted to establish  
12 such a schedule of discounts for prepayment of taxes as they deem appropriate. Any such  
13 resolution or ordinance shall be adopted not later than the first day of May next preceding the  
14 due date of the tax levy to which it is to first apply, and shall be submitted to the State Board of  
15 Assessment for its approval. The State Board of Assessment shall have authority to disapprove  
16 any discount schedule in whole or in part if, in the opinion of the Board, the discounts are  
17 excessive or unreasonable. Upon approval of the discount schedule by the Board, the governing  
18 board of the taxing unit shall cause it to be published at least once in some newspaper having a  
19 general circulation in the taxing unit."

20 **Sec. 2.** Section 105-378 of the General Statutes of North Carolina is amended by  
21 adding the following sentence to the end thereof: "No taxing unit shall be required to accept  
22 any tender of prepayment of taxes until the annual budget estimate has been filed as required by  
23 law."

24 **Sec. 3.** This Act shall take precedence over all local or special acts heretofore  
25 enacted which fix a schedule of discounts for prepayment of taxes in any county, city or town,  
26 or other taxing unit, but such local or special acts shall continue in full force and effect unless  
27 and until superseded by action taken under G.S. Sec. 105-345(b).

28 **Sec. 4.** All laws and clauses of laws in conflict with this Act are repealed.

29 **Sec. 5.** This Act shall take effect upon its ratification.

30 In the General Assembly read three times and ratified, this the 19th day of June,

31 1969.