

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 560  
HOUSE BILL 956

AN ACT TO AMEND G.S. 105-296 TO CLARIFY THE AUTHORITY OF THE COUNTY TAX SUPERVISOR TO REQUIRE INFORMATION PERTINENT TO THE DISCOVERY OF APPRAISAL OF TAXABLE PROPERTY.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-296(h) is rewritten to read as follows:

"(h) Only after the abstract has been carefully reviewed can the Tax Supervisor require any person operating a business enterprise in the county to submit a detailed inventory, statement of assets and liabilities, or other similar information pertinent to the discovery or appraisal of property taxable in the county. Inventories, statements of assets and liabilities, or other information secured by the tax supervisor under the terms of this subsection, but not expressly required by this subchapter to be shown on the abstract itself, shall not be open to public inspection but shall be made available, upon request, to representatives of the Department of Revenue. Any Tax Supervisor or other official or employee disclosing information so obtained, except as such disclosure may be necessary in listing or appraising property in the performance of official duties, or in the administrative or judicial proceedings relating to listing, appraising, or other official duties, shall be guilty of a misdemeanor and punishable by fine of not exceeding fifty dollars (\$50.00)."

**Sec. 2.** This act shall become effective January 1, 1974.

In the General Assembly read three times and ratified, this the 17th day of May, 1973.