

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 615  
HOUSE BILL 869

AN ACT TO CLARIFY THE STATUS OF PROPERTY TAXES PENDING DECISION ON  
APPEAL TO STATE BOARD OF ASSESSMENT.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-321(d) is hereby amended by rewriting the same in its entirety to read as follows:

"(d) No tax receipt shall be delivered to the tax collector for any assessment appealed to the State Board of Assessment until such appeal has been finally adjudicated."

**Sec. 2.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 18th day of May, 1973.