

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 327
HOUSE BILL 139

AN ACT TO CLARIFY THE PROVISIONS OF THE MACHINERY ACT RELATING TO
THE DATES AS OF WHICH ABSTRACTS, PAYMENTS AND APPEALS ARE FILED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-311 is hereby amended by adding at the end thereof the following:

"For the purposes of this Subchapter, abstracts submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the abstracts shall be deemed to be filed when received in the office of the tax supervisor. In any dispute arising under this Subchapter, the burden of proof shall be on the taxpayer to show that the abstract was timely filed."

Sec. 2. G.S. 105-360 is hereby amended by adding a new subsection (d) at the end thereof to read as follows:

"(d) For the purposes of computing discounts and interest, tax payments submitted by mail shall be deemed to be received as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark or if the postmark is not affixed by the United States Postal Service, the tax payment shall be deemed to be received when the payment is received in the office of the tax collector. In any dispute arising under this subsection, the burden of proof shall be on the taxpayer to show that the payment was timely made."

Sec. 3. G.S. 105-324 is hereby amended by adding a new subsection (d) at the end thereof to read as follows:

"(d) Appeals to the Property Tax Commission shall be deemed to be filed when they are received in the office of the Commission."

Sec. 4. This act shall become effective July 1, 1977.

In the General Assembly read three times and ratified, this the 9th day of May, 1977.