

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1154  
HOUSE BILL 1309

AN ACT TO ALLOW UNION COUNTY TO DELEGATE THE AUTHORITY TO  
MAKE CERTAIN RELEASES AND REFUNDS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-381 is amended by adding a new section to read:

"(b1) The governing body of the taxing unit may, by ordinance, delegate to any officer or employee of the county the power to approve or reject any release or refund where the amount claimed is less than one hundred dollars (\$100.00). In such case, the officer or employee shall report any action to the governing body and the report shall be recorded in the minutes of the governing body."

**Sec. 2.** This act applies to Union County only.

**Sec. 3.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 14th day of June, 1982.