

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 974  
HOUSE BILL 1406

AN ACT RELATING TO THE TAX RECORDS OF BUNCOMBE COUNTY AND  
THE CITY OF ASHEVILLE.

The General Assembly of North Carolina enacts:

**Section 1.** In order to clarify and make more definite the tax records for the County of Buncombe and the City of Asheville, those certain cumulative records of uncollected real estate taxes for the years 1944 through 1979 and designated as "Condensed Tax Scroll for the years 1944 though 1979" shall, upon adoption by resolution by the Board of Tax Supervision for Buncombe County, North Carolina, be declared the official scroll books or records of unpaid real estate taxes due the County of Buncombe and the City of Asheville for the years 1944 through 1979 and unpaid personal property taxes for the years 1971 through 1979 and shall be substituted in all respects for the old scroll books for said years.

**Sec. 2.** All real estate taxes due the City of Asheville and the County of Buncombe or the Board of Tax Supervision for Buncombe County for the years 1944 through 1950 and all real estate and personal property taxes due for the years 1971 through 1979 which do not appear as unpaid or assigned on said Condensed Tax Scrolls, except for deferred taxes as provided for under the provisions of G.S. 105-277.4(c) as amended, shall upon the adoption of said scrolls by the Buncombe County Board of Tax Supervision, be conclusively presumed to have been paid and the tax collector for the Board of Tax Supervision for Buncombe County shall not be responsible for the omission from said tax scrolls for any unpaid real estate taxes for the years 1944 through 1950 and any real estate and personal property taxes for the years 1971 through 1979.

**Sec. 3.** All laws and clauses of laws in conflict with the provisions of this act are repealed.

**Sec. 4.** This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 8th day of October, 1981.