

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 64
HOUSE BILL 249

AN ACT TO PROVIDE THAT THE GOVERNING BODY OF A TAXING UNIT
MAY DELAY THE ACCRUAL OF INTEREST ON CERTAIN UNPAID
PROPERTY TAXES.

The General Assembly of North Carolina enacts:

Section 1. A taxing unit's governing body may by resolution provide that, notwithstanding the provisions of G.S. 105-360 regarding the accrual of interest, interest shall not accrue on unpaid tax receipts for 1982 taxes unless the tax receipts remain unpaid after April 1, 1983. Interest accruing on taxes that remain unpaid after April 1, 1983, shall be computed according to the schedule stated in G.S. 105-360 in the same manner as though the taxes were unpaid as of January 6, 1983. A resolution adopted pursuant to this act may apply only to 1982 taxes, receipts of which were not delivered to the tax collector before October 15, 1982.

Sec. 2. A resolution adopted by a board of county commissioners pursuant to this act relieves the tax collector of that county of any obligation to collect interest on taxes to which the resolution applies that are paid on or before April 1, 1983.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 11th day of March, 1983.