

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 16
SENATE BILL 5

AN ACT TO EXTEND THE TIME BY WHICH A TAX COLLECTOR MUST MAKE
HIS ANNUAL REPORT AND SETTLEMENT OF PROPERTY TAXES
COLLECTED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-373(a)(1) is amended by rewriting the first sentence of that subdivision to read: "After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make a sworn report to the governing body of the taxing unit showing:

- a. A list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person; and
- b. A list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person."

Sec. 2. G.S. 105-373(a)(3) is amended by deleting the phrase "On the first Monday of July" in the first sentence of that subdivision and substituting the phrase "After July 1 and before he is charged with taxes for the current fiscal year,".

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 16th day of March, 1987.