

**§ 105-353. Place for collection of taxes.**

Taxes shall be payable at the office of the tax collector or at a financial institution with which the taxing unit has contracted for receipt of payment of taxes. For the convenience of taxpayers, the governing body may require the tax collector to be present to collect taxes in person or by deputy at other designated places within the taxing unit at times prescribed by the governing body. If the governing body exercises this authority, the tax collector shall give timely notice of the places and times at which he will be present for collection; this notice shall be published in a newspaper having general circulation in the taxing unit and posted at three or more public places within the taxing unit. (1939, c. 310, s. 1712; 1971, c. 806, s. 1; 1989, c. 578, s. 2.)