



CHAPTER 105
ARTICLE 10 - LIABILITY FOR FAILURE TO LEVY TAXES

N.C.G.S. § 105-270.

Repeal of laws imposing liability upon governing bodies of local units.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 418 — first act in the lineage	RETRIEVED 21 September 2026, 05:31 UTC	SOURCE FINGERPRINT eec7e7be044bf8a32fc76338 - 32253d42ec4f27530b5e865b - 2cd4a0c2bfb82855
--	--	---	--

All laws and clauses of laws, statutes and parts of statutes, imposing civil or criminal liability upon the governing bodies, of local units, or the members of such governing bodies, for failure to levy or to vote for the levy of any particular tax or rate of tax for any particular purpose, are hereby repealed, and said governing bodies and any and all members thereof are hereby freed and released from any civil or criminal liability heretofore imposed by any law or statute for failure to levy or to vote for the levy of any particular tax or tax rate for any particular purpose.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1933				1934	
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER		
01	1933	c. 418	ENACTED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-270 (1933).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1933, c. 418.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

