CHAPTER 105

ARTICLE 20 - APPROVAL, PREPARATION, DISPOSITION OF RECORDS

N.C.G.S. § 105-320.

Tax receipts; preparation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2018-5, s. 38.10(i) — eleventh act in the lineage	21 September 2026, 04:09 UTC	8d1f7cfbe775a5e86c8ba34a - 938c04a7547e87d2bb7f5d9e - e692d3c482d1897a

§ 105-320(a) No taxing unit shall adopt a tax receipt form until it has been approved by the Department of Revenue, and no tax receipt form shall be approved unless it shows at least the following information:

(1) The name and mailing address of the taxpayer charged with taxes.

(2) The assessment of the taxpayer's real property listed for unit-wide taxation.

(3) The assessment of the taxpayer's personal property listed for unit-wide taxation.

(4) The total assessed value of the taxpayer's real and personal property listed for unit-wide taxation.

(5) The total assessed value of the taxpayer's real and personal property listed for taxation in any special district or subdivision of the unit.

(6) The rate of tax levied for each unit-wide purpose, the total rate levied for all unit-wide purposes, and the rate levied by or for any special district or subdivision of the unit in which the taxpayer's property is subject to taxation. (In lieu of showing this information on the tax receipt, it may be furnished on a separate sheet of paper, properly identified, at the time the official receipt is delivered upon payment).

(7) The amount of ad valorem tax due by the taxpayer for unit-wide purposes.

(8) The amount of ad valorem tax due by the taxpayer to any special district or subdivision of the unit.

(9) The amount of dog license tax due by the taxpayer.

(10) The amount of penalties, if any, imposed under the provisions of G.S. 105-312.

(11) The total amount of all taxes and penalties due by the taxpayer to the unit and to special districts and subdivisions of the unit.

(12) The amount of discount allowed for prepayment of taxes under the provisions of G.S. 105-360.

(13) The amount of interest charged for late payment of taxes under the provisions of G.S. 105-360.

(14) Repealed by Session Laws 1987, c. 813, s. 16.

(15) Repealed by 1987 (Regular Session, 1988), c. 1041, s. 1.2.

(16) Repealed by Session Laws 2014-3, s. 14.20(b), effective May 29, 2014.

§ 105-320(b) Repealed by Session Laws 2018-5, s. 38.10(i), effective June 12, 2018.

§ 105-320(c) The governing body of the county or municipality shall designate the person or persons who shall compute and prepare the tax receipt for all taxes charged upon the tax records.

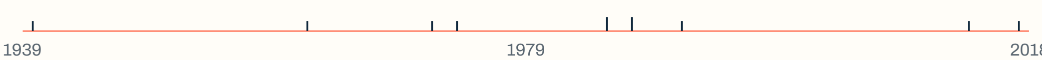
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 ACTS

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.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 1102	ENACTED
02	1961	c. 380	AMENDED
03	1971	c. 806, s. 1	AMENDED
04	1973	c. 476, s. 193	AMENDED
05	1985	c. 656, s. 23	AMENDED
06	1985	1985 (Reg. Sess., 1986), c. 947, s. 6	AMENDED

07	1987	c. 813, ss. 16, 17	AMENDED
08	1987	1987 (Reg. Sess., 1988), c. 1041, ss. 1.2, 1.3	AMENDED
09	1991	c. 45, s. 14(c)	AMENDED
10	2014	S.L. 2014-3, s. 14.20(b)	AMENDED
11	2018	S.L. 2018-5, s. 38.10(i)	AMENDED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-312	(a)(10)	*"any, imposed under the provisions of"*
G.S. 105-360	(a)(12)	*"of taxes under the provisions of"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-320 (2018).

PINPOINT

N.C. Gen. Stat. § 105-320(a) (2018).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 1102; 1961, c. 380; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1985, c. 656, s. 23; 1985 (Reg. Sess., 1986), c. 947, s. 6; 1987, c. 813, ss. 16, 17; 1987 (Reg. Sess., 1988), c. 1041, ss. 1.2, 1.3; 1991, c. 45, s. 14(c); 2014-3, s. 14.20(b); 2018-5, s. 38.10(i).)

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