CHAPTER 105

ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-350.

General duties of tax collectors.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 806, s. 1 — second act in the lineage	21 September 2026, 05:12 UTC	82ad0b1e3468e5e5b38a5c0e - babc026d6ff322a5e7866019 - 5f01324f8348ef9b

It shall be the duty of each tax collector:

To employ all lawful means to collect all property, dog, license, privilege, and franchise taxes with which he is charged by the governing body.

To give such bond as may be required of him by the governing body under the provisions of G.S. 105-349.

To perform such duties in connection with the preparation of the tax records and tax receipts as the governing body may direct under the provisions of G.S. 105-319 and 105-320.

To keep adequate records of all collections he makes.

To account for all moneys coming into his hands in such form and detail as may be required by the chief accounting officer of the taxing unit.

To make settlement at the times required by G.S. 105-373 and at any other time the governing body may require him to do so.

To submit to the governing body at each of its regular meetings a report of the amount he has collected on each year's taxes with which he is charged, the amount remaining uncollected, and the steps he is taking to encourage or enforce payment of uncollected taxes.

To send bills or notices of taxes due to taxpayers if instructed to do so by the governing body.

To visit delinquent taxpayers to encourage payment of taxes if instructed to do so by the governing body.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

2 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. 1703	ENACTED
02	1971	c. 806, s. 1	AMENDED

APPARATUS II
3 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. 105-349	(null)(2)	*"governing body under the provisions of"*
G.S. 105-319	(null)(3)	*"may direct under the provisions of"*
G.S. 105-373	(null)(6)	*"settlement at the times required by"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-350 (1971).

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. 1703; 1971, c. 806, s. 1.)

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