



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-358.

Waiver of penalties; partial payments.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2003-416, s. 10 — fourth act in the lineage	RETRIEVED 21 September 2026, 04:15 UTC	SOURCE FINGERPRINT 68213e771d6e02347718ad20 - 11ca4b0ad11e547ac3b706ab - dd1108af5e363803
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§ 105-358(a) Waiver. - A tax collector may, upon making a record of the reasons therefor, reduce or waive the penalty imposed on giving a worthless check under G.S. 105-357(b)(2).

§ 105-358(b) Partial Payments. - Unless otherwise directed by the governing body, the tax collector shall accept partial payments on taxes and issue partial payment receipts therefor.

When a payment is made on the tax for any year or on any installment, it shall first be applied to accrued penalties, interest, and costs and then to the principal amount of the tax or installment. In its discretion, the governing body may prescribe by uniform regulation the minimum amount or percentage of tax liability that may be accepted as a partial payment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.

1939		1971		2003
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1939	c. 310, ss. 1708, 1709	ENACTED	
02	1971	c. 806, s. 1	AMENDED	

03	2002	S.L. 2002-156, s. 1.2	AMENDED
04	2003	S.L. 2003-416, s. 10	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-357(b)(2)	(a)	<i>"on giving a worthless check under"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-358 (2003).

PINPOINT
N.C. Gen. Stat. § 105-358(a) (2003).

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, ss. 1708, 1709; 1971, c. 806, s. 1; 2002-156, s. 1.2; 2003-416, s. 10.)

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