



CHAPTER 105

ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-359.

Prepayments.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	Ex. Sess., c. 24, s. 14(c) — fifth act in the lineage	21 September 2026, 05:36 UTC	39e021d748cc39244b29b7f5 - 3e185c218464d9986aabd954 - 8f906a0c158b04e8

- § 105-359(a)** To Whom Made. - Payments of taxes made before the tax receipts have been delivered to the tax collector, herein referred to as prepayments, shall be made to the regular tax collector unless the governing body shall have designated some other person to receive them. The regular tax collector or person named to receive prepayments shall give bond satisfactory to the governing body.
- § 105-359(b)** When Accepted. - No taxing unit shall be required to accept any tender of prepayment until the annual budget estimate has been filed as required by law.
- § 105-359(c)** Estimation of Liability; Overpayment and Underpayment. - If the tax rate has not been finally fixed or if the assessed valuation of the taxpayer's property has not been finally determined at the time a prepayment is tendered, the tax collector shall compute the amount of the tax liability on the basis of the best information available to him. If it is later ascertained that there has been an overpayment, the excess (without interest) shall be refunded by the taxing unit. If it is later ascertained that there was an underpayment, the unpaid balance of the tax shall be due, and the balance due shall be allowed the discount or charged the interest in effect with respect to taxes for the same year at the time the balance is paid.
- § 105-359(d)** Receipts. - A receipt issued for a prepayment made on the basis of an estimate of the tax rate or assessed valuation shall so state, and such a receipt shall not release property from the tax lien created by G.S. 105-355(a). An official and final receipt shall be made available to the taxpayer as soon as possible after determination that the tax has been fully paid.

§ 105-359(e) Duties of Chief Accounting Officer. - It shall be the duty of the chief accounting officer of the taxing unit to:

- (1) Secure and retain in his office, available to taxpayers upon request, the official receipts for taxes paid in full by prepayment.
- (2) Credit on the tax receipts to be delivered to the tax collector all taxes that have been paid in full or in part by prepayment.
- (3) Prepare and deliver refunds for overpayments made by way of prepayment.
- (4) Reduce the charge to be made against the tax collector by deducting from the total amount of taxes levied so much of the amount received as prepayments as is not required to be refunded under the provisions of subsection (c), above.

Any chief accounting officer who fails to perform the duties imposed upon him by this subsection (e) shall be guilty of a Class 1 misdemeanor.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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

1967

1994

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

Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, ss. 1706, 1707	ENACTED
02	1969	c. 921, s. 2	AMENDED
03	1971	c. 806, s. 1	AMENDED
04	1993	c. 539, s. 723	AMENDED
05	1994	Ex. Sess., c. 24, s. 14(c)	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. 105-355(a)	(d)	<i>"from the tax lien created by"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-359 (1994).

PINPOINT

N.C. Gen. Stat. § 105-359(a) (1994).

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. 1706, 1707; 1969, c. 921, s. 2; 1971, c. 806, s. 1; 1993, c. 539, s. 723; 1994, Ex. Sess., c. 24, s. 14(c).)

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