



CHAPTER 156
ARTICLE 8 - ASSESSMENTS AND BOND ISSUE

N.C.G.S. § 156-108.

Receipt books prepared.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT s. 5364 — third act in the lineage	RETRIEVED 21 September 2026, 05:38 UTC	SOURCE FINGERPRINT fb4570c221027b197a4a5089 - ade6c1825ec9647e9ec1fbba - 3d3d64323ff7dee3
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The clerk of the superior court in each county where one or more drainage districts have been established shall be required to have prepared annually during the month of August a form of receipt, with appropriate stubs attached and properly bound, for the drainage assessments due on each tract of land as recited in the assessment rolls. This bound book of tax receipts or bills shall be indorsed "Drainage assessments of the (here give the name of the district) for the county of____, delivered to the sheriff or tax collector as of the first Monday in September, 19____, for collection as required by law," and the same indorsement shall be printed at the top of each tax bill or blank receipt. Each tax bill or blank receipt shall contain a blank space for the name of the owner of the property, the amount of the annual drainage tax, the amount of maintenance tax, if any, and a receipt at the bottom of the same, followed by a blank line for the signature of the tax collector. This bound book of tax bills or receipts, with the blanks duly filled in, shall be delivered to the sheriff or tax collector on the first Monday of September of each year. The necessary cost of printing and binding such book of tax bills or receipts and the filling in of the same shall be a proper charge against such drainage district and shall be paid by the board of drainage commissioners.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1917	1918	1919
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT
CHARACTER		

01	1917	c. 152, s. 9	ENACTED
02	1919	c. 208, s. 2	AMENDED
03	C.S.	s. 5364	RECODIFIED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 156-108 (2026).

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
(1917, c. 152, s. 9; 1919, c. 208, s. 2; C.S., s. 5364.)

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