



CHAPTER 156

ARTICLE 8 - ASSESSMENTS AND BOND ISSUE

N.C.G.S. § 156-109.

Receipt books where lands in two or more counties.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 767, s. 4 — third act in the lineage	21 September 2026, 04:12 UTC	90baa0091ec39b2571ef2f36 - f20f7b180e32ec3777abdf4c - 619fe23b1c4902ba

Where any drainage district which has been established contains lands located in a county or counties other than the county in which the district was established, the clerk of the superior court of the county in which the district was established shall have prepared annually during the month of August a form of tax bills or receipts, with appropriate stubs attached, covering all the lands in the drainage district located in such other county or counties, and in the form herein provided for the county in which the district has been established, and have the same substantially bound in book form. He shall also fill in the blanks of such tax receipts ready for the signature of the collector. On a page in such bound book after the tax bills or receipts there shall be appended an order directed to the sheriff or tax collector in the county in which such lands are located, which shall be in substantially the following form: State of North Carolina - County of _____. The Sheriff or Tax Collector of _____ County: This is to certify that the foregoing tax bills or blank receipts embrace the drainage assessments made on certain lands in the county of _____, which are located in and are a part of (here insert the name of the drainage district), which district was established in the county of _____. These assessments are due on the first Monday of September, 19____, and must be paid and collected within the time required by law. You will make monthly settlements of your collections with the treasurer of _____ County, being the county in which the district was established, and in all other respects you will discharge your duties as sheriff or tax collector as required by law. In witness whereof, I have hereunto set my hand and official seal, this _____ day of _____, 19____

_____,

Clerk Superior Court _____ County.

Thereupon such drainage assessments in such county shall have the force and effect of a judgment upon the lands so assessed, as in the case of State and county taxes, and shall in all other respects be as valid assessments as those levied upon lands in the county in which the district was established. The auditor

for drainage districts herein authorized shall also examine the records and accounts of the sheriff of such county. In the establishment and administration of the drainage districts the clerk of the superior court, the treasurer, and the chairman of the board of drainage commissioners shall have jurisdiction over the lands and the collection of drainage assessments in the county or counties other than the county in which the district was established to the same extent as in the county where such district was established: Provided, that in those counties which do not have a county treasurer, then the auditor provided for in this Subchapter shall perform the duties required by this section for the county treasurer.

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		1940		1963
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1917	c. 152, s. 11	ENACTED	
02	C.S.	s. 5365	RECODIFIED	
03	1963	c. 767, s. 4	AMENDED	

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 156-109 (1963).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1917, c. 152, s. 11; C.S., s. 5365; 1963, c. 767, s. 4.)

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