

NORTH CAROLINA GENERAL ASSEMBLY  
1959 SESSION

CHAPTER 23  
SENATE BILL 17

AN ACT AUTHORIZING THE BOARD OF COMMISSIONERS OF COLUMBUS  
COUNTY TO EXTEND THE TIME FOR QUADRENNIAL ASSESSMENT OF  
PROPERTY FOR TAXATION.

The General Assembly of North Carolina do enact:

Section 1. That G. S. 105-278, as the same appears in the 1957 Cumulative Supplement to Volume 2C of the General Statutes, be and the same is hereby amended by adding at the end thereof the following: "Provided that the Board of Commissioners of Columbus County in its discretion is hereby authorized to defer or postpone revaluation and reassessment of real property for the years 1959 and 1960. Whenever revaluation is had, the same may be by horizontal increase or reduction or by actual appraisal thereof, or both."

Sec. 2. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 27th day of February, 1959.