

NORTH CAROLINA GENERAL ASSEMBLY  
1963 SESSION

CHAPTER 78  
HOUSE BILL 179

AN ACT TO REPEAL CHAPTER 953 OF THE SESSION LAWS OF 1953 AND TO  
AUTHORIZE THE APPOINTMENT AND DEFINE THE DUTIES AND FIX THE  
SALARY OF GRANVILLE COUNTY AUDITOR.

The General Assembly of North Carolina do enact:

Section 1. Chapter 953 of the Session Laws of 1953 is hereby repealed.

Sec. 2. The Board of County Commissioners of Granville County is hereby authorized and empowered to appoint an auditor for Granville County who shall assume office upon ratification of this Act and upon settlement with the Sheriff of Granville County for 1962 taxes and serve for a period of two (2) years from and beginning on July 1, 1963, and until his successor is appointed and qualified. Thereafter the said auditor shall be appointed by the board of county commissioners biennially to serve for a term of two (2) years subject to his removal for cause. The Auditor of Granville County shall be paid a salary to be fixed in the discretion of the Granville County Board of Commissioners, which salary shall be payable in equal monthly installments out of the general fund of the county.

Sec. 3. The Auditor of Granville County shall be ex officio tax collector of Granville County and his duties and powers shall be those imposed under the General Statutes of North Carolina and those imposed by the Board of Commissioners of Granville County. He shall assume the collection of all taxes of whatsoever kind and nature, both current and delinquent, and shall take over the tax books from the sheriff and any other person responsible for the collection of taxes in Granville County on the date fixed by the county commissioners after said auditor has been appointed and qualified. The sheriff, tax collector or other person serving as tax collector for Granville County on or before the ratification of this Act shall make a full and complete settlement with the board of county commissioners for all taxes collected at that time.

Sec. 4. The auditor before entering upon the discharge of his duties shall take and subscribe to an oath as is taken by county officers and he shall be required to give a bond for the faithful performance of his duties as auditor and in the collection and accounting of taxes due Granville County, which bond shall be not less than ten thousand dollars (\$10,000.00) nor more than twenty-five thousand dollars (\$25,000.00). The type of said bond and the amount thereof is to be fixed and approved by the board of county commissioners, and in case a surety bond is required the premium to secure said bond shall be paid by Granville County.

Sec. 5. Upon the qualification of said auditor all of the powers and duties and liabilities now pertaining to the sheriff, tax collector, or other person serving as tax collector regarding the collection, custody and disposition of the taxes, turning over and accounting for the same, advertisement, sale, and in all other respects pertaining to said matters which are now given or shall hereafter be given, designated or required of sheriffs and tax collectors in the performance of similar duties shall devolve upon, be given to and required of said auditor with respect to taxes of whatsoever kind and nature, both current and delinquent. He shall make the reports as now required of the sheriff, tax collector or other person responsible for the collection of taxes and shall be subject to the same rules and regulations in respect to the collection of taxes, and shall pay over to the general fund all fees collected by him.

Sec. 6. The Board of Commissioners of Granville County is authorized to appoint an assistant or assistants to the county auditor and may fix and adjust salaries of such appointees in its discretion. The assistant or assistants so appointed shall have the duties assigned by the county auditor and the acts of such assistant or assistants within the scope of their employment shall have the same force and effect as if performed by the auditor.

Sec. 7. The Board of County Commissioners of Granville County is authorized in its discretion to use any of the available funds of the County in such amount as it deems necessary to provide an office, office supplies and equipment for the use of the Auditor of Granville County.

Sec. 8. Any vacancy occurring in the office of the Auditor of Granville County because of death, resignation or for any reason whatsoever shall be filled by the board of county commissioners and such appointee shall hold office for the unexpired term or until his successor is duly appointed and qualified.

Sec. 9. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 10. 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 22nd day of March, 1963.