

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 167

Short Title: Minimal Property Tax Bills.

(Public)

Sponsors: Senators Kerr; and Hoyle.

Referred to: Finance.

February 9, 1995

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW COUNTIES NOT TO BILL FOR CERTAIN PROPERTY
2 TAXES WHEN THE AMOUNT DUE ON THE TAX BILL IS LESS THAN THE
3 COST OF PREPARING AND SENDING THE BILL.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-330.5 is amended by adding a new subsection to read:

7 "(b1) Notwithstanding the provisions of G.S. 105-380, the board of county
8 commissioners may, by resolution, direct the tax collector to treat as fully paid minimal
9 taxes billed on a tax notice required by subsection (a) of this section. The taxes billed on
10 a tax notice are minimal under this subsection when the total county, municipal, and
11 special district taxes billed on the notice do not exceed an amount, up to five dollars
12 (\$5.00), set by the board of county commissioners in the resolution. The amount set by
13 the board should be the estimated cost to the county of billing a taxpayer for the taxes on
14 a notice. The tax collector shall not bill the taxpayer for these minimal taxes but shall
15 keep a record of the taxes by taxpayer and amount and shall report the taxes to the board
16 of county commissioners as part of the settlement for the year. A resolution adopted
17 pursuant to this subsection shall become effective no earlier than 30 days after its
18 adoption and shall apply to registration lists received under subsection (a) of this section
19 on or after the date the resolution becomes effective. The resolution remains in effect
20 until amended or repealed by resolution of the board of county commissioners. Upon

- 1 adoption of a resolution pursuant to this subsection, minimal taxes to which the resolution
2 applies are considered fully paid."
3 Sec. 2. This act is effective upon ratification.