GENERAL ASSEMBLY OF NORTH CAROLINA **SESSION 2005**

H D HOUSE DRH80280-LA-7 (3/28)

| | Short Title: E | Expand Duties of Tax Collector. (Public) |
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| | Sponsors: R | Representative McGee. |
| | Referred to: | |
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| 1 | | A BILL TO BE ENTITLED |
| 2 | AN ACT TO REQUIRE THE TAX COLLECTOR TO SEND A PROPERTY TAX | |
| 3 | BILL AND TO EXPAND TAX COLLECTORS' WAIVER AUTHORITY. | |
| 4 | The General Assembly of North Carolina enacts: | |
| 5 | SECTION 1. G.S. 105-350 reads as rewritten: | |
| 6 | "§ 105-350. General duties of tax collectors. | |
| 7 | It shall be the duty of each tax collector: | |
| 8 | (1) | To employ all lawful means to collect all property, dog, license, |
| 9 | | privilege, and franchise taxes with which he is charged by the |
| 10 | | governing body. |
| 11 | (2) | To give such bond as may be required of him by the governing body |
| 12 | | under the provisions of G.S. 105-349. |
| 13 | (3) | To perform such duties in connection with the preparation of the tax |
| 14 | | records and tax receipts as the governing body may direct under the |
| 15 | | provisions of G.S. 105-319 and 105-320. |
| 16 | (4) | To keep adequate records of all collections he makes. |
| 17 | (5) | To account for all moneys coming into his hands in such form and |
| 18 | | detail as may be required by the chief accounting officer of the taxing |
| 19 | | unit. |
| 20 | (6) | To make settlement at the times required by G.S. 105-373 and at any |
| 21 | | other time the governing body may require him to do so. |
| 22 | (7) | To submit to the governing body at each of its regular meetings a |
| 23 | | report of the amount he has collected on each year's taxes with which |
| ~ 4 | | |

he is charged, the amount remaining uncollected, and the steps he is

To send bills or notices of taxes due to taxpayers if instructed to do so

taking to encourage or enforce payment of uncollected taxes.

by the governing body.taxpayers.

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(9) To visit delinquent taxpayers to encourage payment of taxes if instructed to do so by the governing body."

SECTION 2. G.S. 105-358 reads as rewritten:

"§ 105-358. Waiver of penalties; penalties, interest, and fees; partial payments.

- (a) Waiver. A tax collector may, upon making a record of the reasons therefor, reduce or waive the penalty imposed on giving a worthless check under G.S. 105-357(b)(2). G.S. 105-357(b)(2). A tax collector may also, upon making a record of the reasons therefor, reduce or waive interest and fees imposed under G.S. 105-360 when the taxpayer produces factual and conclusive evidence that the imposition of the interest and fees was caused by an error on the part of the tax assessor or collector.
- (b) Partial Payments. Unless otherwise directed by the governing body, the tax collector shall accept partial payments on taxes and issue partial payment receipts therefor.

When a payment is made on the tax for any year or on any installment, it shall first be applied to accrued penalties, interest, and costs and then to the principal amount of the tax or installment. In its discretion, the governing body may prescribe by uniform regulation the minimum amount or percentage of tax liability that may be accepted as a partial payment."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2005.

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