

Article 20.

Approval, Preparation, Disposition of Records.

**§ 105-318. Forms for listing, appraising, and assessing property.**

The Department of Revenue may design and prescribe the books and forms to be used throughout the State in the listing, appraising, and assessing of property for taxation. If the board exercises the authority granted by the preceding sentence, it is authorized to make arrangements for the purchase and distribution of approved books and forms through the Division of Purchase and Contract, the cost thereof to be billed to the counties. If the Department does not exercise the authority granted by the first sentence of this section, each county and municipality shall submit the books and forms it proposes to adopt for these purposes to the Department for approval before they are employed. (1939, c. 310, s. 907; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)

**§ 105-319. Tax records; preparation of scroll and tax book.**

(a) For each year there shall be prepared for each county and tax-levying municipality a scroll (showing property valuations) and a tax book (showing the amount of taxes due) or a combined record (showing both property valuation and taxes due). The governing body of the county or municipality shall have authority to determine whether the tax records shall be prepared in combined form or in a separate scroll and tax book. When used in this Subchapter, the term "tax records" shall mean the scroll, tax book, and combined record. No tax records shall be adopted by any county or municipality until they have been approved by the Department of Revenue.

(b) County tax records shall, unless otherwise authorized by the board of county commissioners, be prepared separately for each township. The tax records of both counties and municipalities shall, unless otherwise authorized by the unit governing body, be divided into two parts:

- (1) Individual taxpayers (including corporate fiduciaries when, in their fiduciary capacity, they list the property of individuals).
  - (2) Corporations, partnerships, other business firms, unincorporated associations, and all other taxpayers other than individual persons.
- (c) The tax records shall show at least the following information:
- (1) In alphabetical order, the name of each taxpayer whose property is listed and assessed for taxation.
  - (2) The assessment of each taxpayer's real property listed for unit-wide taxation (divided into as many categories as the Department of Revenue may prescribe).
  - (3) The assessment of each taxpayer's personal property listed for unit-wide taxation (divided into as many categories as the Department of Revenue may prescribe).
  - (4) The total assessed value of each taxpayer's real and personal property listed for unit-wide purposes.
  - (5) The amount of ad valorem tax due by each taxpayer for unit-wide purposes.
  - (6) The amount of dog license tax due by each taxpayer.
  - (7) The total assessed value of each taxpayer's real and personal property listed for taxation in any special district or subdivision of the unit.
  - (8) The amount of ad valorem tax due by each taxpayer to any special district or subdivision of the unit.
  - (9) The amount of penalties, if any, imposed under the provisions of G.S. 105-312.

(10) The total amount of all taxes and penalties due by each taxpayer to the unit and to special districts and subdivisions of the unit.

(d) Listings and assessments and any changes therein made during the period between the close of the regular listing period and the first meeting of the board of equalization and review, as well as those made during the regular listing period, shall be entered on the county tax records, and the county tax records shall be submitted to the board of equalization and review at its first meeting. Additions and changes made by the board of equalization and review shall be entered on the county tax records in accordance with the provisions of G.S. 105-326. Municipal corporations shall be governed by the provisions of G.S. 105-326 through 105-328 with regard to matters dealt with in this subsection (d). (1939, c. 310, s. 1101; 1963, c. 784, s. 1; 1969, c. 1279; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)

**§ 105-320. Tax receipts; preparation.**

(a) No taxing unit shall adopt a tax receipt form until it has been approved by the Department of Revenue, and no tax receipt form shall be approved unless it shows at least the following information:

- (1) The name and mailing address of the taxpayer charged with taxes.
- (2) The assessment of the taxpayer's real property listed for unit-wide taxation.
- (3) The assessment of the taxpayer's personal property listed for unit-wide taxation.
- (4) The total assessed value of the taxpayer's real and personal property listed for unit-wide taxation.
- (5) The total assessed value of the taxpayer's real and personal property listed for taxation in any special district or subdivision of the unit.
- (6) The rate of tax levied for each unit-wide purpose, the total rate levied for all unit-wide purposes, and the rate levied by or for any special district or subdivision of the unit in which the taxpayer's property is subject to taxation. (In lieu of showing this information on the tax receipt, it may be furnished on a separate sheet of paper, properly identified, at the time the official receipt is delivered upon payment).
- (7) The amount of ad valorem tax due by the taxpayer for unit-wide purposes.
- (8) The amount of ad valorem tax due by the taxpayer to any special district or subdivision of the unit.
- (9) The amount of dog license tax due by the taxpayer.
- (10) The amount of penalties, if any, imposed under the provisions of G.S. 105-312.
- (11) The total amount of all taxes and penalties due by the taxpayer to the unit and to special districts and subdivisions of the unit.
- (12) The amount of discount allowed for prepayment of taxes under the provisions of G.S. 105-360.
- (13) The amount of interest charged for late payment of taxes under the provisions of G.S. 105-360.
- (14) Repealed by Session Laws 1987, c. 813, s. 16.
- (15) Repealed by 1987 (Regular Session, 1988), c. 1041, s. 1.2.
- (16) Repealed by Session Laws 2014-3, s. 14.20(b), effective May 29, 2014.

(b) Repealed by Session Laws 2018-5, s. 38.10(i), effective June 12, 2018.

(c) The governing body of the county or municipality shall designate the person or persons who shall compute and prepare the tax receipt for all taxes charged upon the tax records. (1939, c.

310, s. 1102; 1961, c. 380; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1985, c. 656, s. 23; 1985 (Reg. Sess., 1986), c. 947, s. 6; 1987, c. 813, ss. 16, 17; 1987 (Reg. Sess., 1988), c. 1041, ss. 1.2, 1.3; 1991, c. 45, s. 14(c); 2014-3, s. 14.20(b); 2018-5, s. 38.10(i.)

**§ 105-321. Disposition of tax records and receipts; order of collection.**

(a) County tax records shall be filed in the office of the assessor unless the board of county commissioners shall require them to be filed in some other public office of the county. City and town tax records shall be filed in some public office of the municipality designated by the governing body of the city or town. In the discretion of the governing body, a duplicate copy of the tax records may be delivered to the tax collector at the time he is charged with the collection of taxes.

(b) Before delivering the tax receipts to the tax collector in any year, the board of county commissioners or municipal governing body shall adopt and enter in its minutes an order directing the tax collector to collect the taxes charged in the tax records and receipts. A copy of this order shall be delivered to the tax collector at the time the tax receipts are delivered to him, but the failure to do so shall not affect the tax collector's rights and duties to employ the means of collecting taxes provided by this Subchapter. The order of collection shall have the force and effect of a judgment and execution against the taxpayers' real and personal property and shall be drawn in substantially the following form:

State of North Carolina  
County (or City or Town) of \_\_\_\_\_  
To the Tax Collector of the County (or City or Town) of \_\_\_\_\_:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of \_\_\_\_\_ and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County (or City or Town) of \_\_\_\_\_, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
\_\_\_\_\_(Seal)  
Chairman, Board of Commissioners of  
\_\_\_\_\_ County  
(Mayor, City (or Town) of \_\_\_\_\_)

Attest:

\_\_\_\_\_  
Clerk of Board of Commissioners of \_\_\_\_\_ County  
(Clerk of the City (or Town) of \_\_\_\_\_)

(c) The original tax receipts, together with any duplicate copies that may have been prepared, shall be delivered to the tax collector by the governing body on or before the first day of September each year if the tax collector has made settlement as required by G.S. 105-352. The tax collector shall give his receipt for the tax receipts and duplicates delivered to him for collection.

(d) Repealed by Session Laws 2006-30, s. 5, effective June 29, 2006.

(e) The governing body of a taxing unit may contract with a bank or other financial institution for receipt of payment of taxes payable at par and of delinquent taxes and interest for the

current tax year. A financial institution may not issue a receipt for any tax payments received by it, however. Discount for early payment of taxes shall be allowed by a financial institution that contracts with a taxing unit pursuant to this subsection to the same extent as allowed by the tax collector. A financial institution that contracts with a taxing unit for receipt of payment of taxes shall furnish a bond to the taxing unit conditioned upon faithful performance of the contract in a form and amount satisfactory to the governing body of the taxing unit. A governing body of a taxing unit that contracts with a financial institution pursuant to this subsection shall publish a timely notice of the institution at which taxpayers may pay their taxes in a newspaper having circulation within the taxing unit. No notice is required, however, if the financial institution receives payments only through the mail.

(f) Minimal Taxes. – Notwithstanding the provisions of G.S. 105-380, the governing body of a taxing unit that collects its own taxes may, by resolution, direct its assessor and tax collector not to collect minimal taxes charged on the tax records and receipts. Minimal taxes are the combined taxes and fees of the taxing unit and any other units for which it collects taxes, due on a tax receipt prepared pursuant to G.S. 105-320 in a total original principal amount that does not exceed an amount, up to five dollars (\$5.00), set by the governing body. The amount set by the governing body should be the estimated cost to the taxing unit of billing the taxpayer for the amounts due on a tax receipt or tax notice. Upon adoption of a resolution pursuant to this subsection, the tax collector shall not bill the taxpayer for, or otherwise collect, minimal taxes but shall keep a record of all minimal taxes by receipt number and amount and shall make a report of the amount of these taxes to the governing body at the time of the settlement. These minimal taxes shall not be a lien on the taxpayer's real property and shall not be collectible under Article 26 of this Subchapter. A resolution adopted pursuant to this subsection must be adopted on or before June 15 preceding the first taxable year to which it applies and remains in effect until amended or repealed by resolution of the taxing unit. A resolution adopted pursuant to this subsection shall not apply to taxes on registered motor vehicles.

(g) Minimal Refunds. – The governing body of a taxing unit that collects its own taxes may, by resolution, direct the taxing unit not to mail a refund for an overpayment of tax if the refund is less than fifteen dollars (\$15.00). Upon adoption of a resolution pursuant to this subsection, the taxing unit shall keep a record of all minimal refunds by receipt number and amount and shall make a report of the amount of these refunds to the governing body at the time of the settlement and shall implement a system by which payment of the refund may be made to a taxpayer who comes into the office of the taxing unit seeking the refund. Unless the taxpayer requests the minimal refund in person at the office of the taxing unit before the end of the fiscal year in which the refund is due, the taxing unit must implement a system to apply the minimal refund as a credit against the tax liability of the taxpayer for taxes due to the taxing unit for the next succeeding year. An overpayment of tax bears interest at the rate set under G.S. 105-241.21 from the date the interest begins to accrue until a refund is paid or applied in accordance with this section. Interest accrues from the later of the date the tax was paid and the date the tax would have been considered delinquent under G.S. 105-360. A resolution adopted pursuant to this subsection must be adopted on or before June 15 preceding the first taxable year to which it applies and remains in effect until amended or repealed by resolution of the taxing unit. (1939, c. 310, s. 1103; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 615; 1987, c. 45, s. 1; 1989, c. 578, s. 1; 1991, c. 584, s. 1; 1995, c. 24, s. 1; c. 329, ss. 1, 2; 1999-456, s. 59; 2006-30, s. 5; 2012-79, s. 3.1; 2015-266, s. 2.)