

**§ 156-109. Receipt books where lands in two or more counties.**

Where any drainage district which has been established contains lands located in a county or counties other than the county in which the district was established, the clerk of the superior court of the county in which the district was established shall have prepared annually during the month of August a form of tax bills or receipts, with appropriate stubs attached, covering all the lands in the drainage district located in such other county or counties, and in the form herein provided for the county in which the district has been established, and have the same substantially bound in book form. He shall also fill in the blanks of such tax receipts ready for the signature of the collector. On a page in such bound book after the tax bills or receipts there shall be appended an order directed to the sheriff or tax collector in the county in which such lands are located, which shall be in substantially the following form: State of North Carolina – County of \_\_\_\_\_ The Sheriff or Tax Collector of \_\_\_\_\_ County: This is to certify that the foregoing tax bills or blank receipts embrace the drainage assessments made on certain lands in the county of \_\_\_\_\_, which are located in and are a part of (here insert the name of the drainage district), which district was established in the county of \_\_\_\_\_. These assessments are due on the first Monday of September, 19\_\_\_\_, and must be paid and collected within the time required by law. You will make monthly settlements of your collections with the treasurer of \_\_\_\_\_ County, being the county in which the district was established, and in all other respects you will discharge your duties as sheriff or tax collector as required by law. In witness whereof, I have hereunto set my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Clerk Superior Court \_\_\_\_\_,

Thereupon such drainage assessments in such county shall have the force and effect of a judgment upon the lands so assessed, as in the case of State and county taxes, and shall in all other respects be as valid assessments as those levied upon lands in the county in which the district was established. The auditor for drainage districts herein authorized shall also examine the records and accounts of the sheriff of such county. In the establishment and administration of the drainage districts the clerk of the superior court, the treasurer, and the chairman of the board of drainage commissioners shall have jurisdiction over the lands and the collection of drainage assessments in the county or counties other than the county in which the district was established to the same extent as in the county where such district was established: Provided, that in those counties which do not have a county treasurer, then the auditor provided for in this Subchapter shall perform the duties required by this section for the county treasurer. (1917, c. 152, s. 11; C.S., s. 5365; 1963, c. 767, s. 4.)