

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 566
HOUSE BILL 655

AN ACT TO AMEND G.S. 105-345 RELATING TO DISCOUNTS FOR
PREPAYMENT OF TAXES AND PENALTIES FOR NONPAYMENT OF
TAXES AS APPLIED TO CATAWBA COUNTY.

The General Assembly of North Carolina do enact:

Section 1. G.S. 105-345 is amended by adding a new subsection to be designated as subsection (9) and to read as follows:

"(9) However, subsection (1), (2), and (6) hereof, shall not apply to taxes levied by Catawba County, and should any taxpayer of Catawba County make payment of his taxes within fifteen (15) days from the date the tax notice is mailed to the taxpayer or at any time prior thereto he shall be entitled to a discount of two percent (2%); provided, however, that such two percent (2%) discount shall not be allowed after the 31st day of October next after due and payable. For the purpose of determining the date when the tax notice is mailed to the taxpayer, the date which said notice is postmarked shall be the determining date. Should any taxpayer of Catawba County make payment of his taxes prior to January 1 next after the same are due and payable, he shall be entitled to a discount of one percent (1%).

"Taxes levied by Catawba County shall be payable at par or face value during the month of January next after same have become due and payable."

Sec. 2. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed to the extent of such conflict.

Sec. 3. This Act shall apply only to Catawba County.

Sec. 4. This Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 22nd day of May, 1969.