

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 150  
HOUSE BILL 304

AN ACT TO ALLOW THE GOVERNING BODY OF ANY COUNTY OR  
MUNICIPALITY TO DELEGATE THE AUTHORITY TO MAKE CERTAIN  
REFUNDS AND RELEASES OF PROPERTY TAXES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-381(b) is amended by deleting the second sentence of that subsection and substituting the following sentences to read:

"The governing body may, by resolution, delegate its authority to determine requests for a release or refund of tax of less than one hundred dollars (\$100.00) to the finance officer, manager, or attorney of the taxing unit. A finance officer, manager, or attorney to whom this authority is delegated shall monthly report to the governing body the actions taken by him on requests for release or refund. All actions taken by the governing body or finance officer, manager, or attorney on requests for release or refund shall be recorded in the minutes of the governing body."

Sec. 2. Chapter 1154 of the 1981 Session Laws (Regular Session 1982) is amended by deleting the word "UNION" in the title of that Chapter and substituting the word "FORSYTH", and by deleting the word "Union" in Section 2 of that Chapter and substituting the word "Forsyth".

Sec. 3. Chapter 182 of the 1983 Session Laws is repealed.

Sec. 4. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 3rd day of May, 1985.