

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1467
Committee Substitute Favorable 5/27/93

Short Title: Tax Law Changes.

(Public)

Sponsors:

Referred to:

May 17, 1993

1 A BILL TO BE ENTITLED
2 AN ACT TO AMEND CHAPTER 105 OF THE GENERAL STATUTES TO
3 REQUIRE NOTIFICATION OF PROPERTY TAXES DUE, TO CHANGE THE
4 PROPERTY TAX VALUATION DATE FOR MOTOR VEHICLES REGISTERED
5 UNDER THE ANNUAL SYSTEM, AND TO MAKE OTHER TAX LAW
6 CHANGES.

7 The General Assembly of North Carolina enacts:

8 Section 1. G.S. 105-350 reads as rewritten:

9 **"§ 105-350. General duties of tax collectors.**

10 It shall be the duty of each tax collector:

- 11 (1) To employ all lawful means to collect all property, dog, license,
12 privilege, and franchise taxes with which he is charged by the
13 governing body.
- 14 (2) To give such bond as may be required of him by the governing body
15 under the provisions of G.S. 105-349.
- 16 (3) To perform such duties in connection with the preparation of the tax
17 records and tax receipts as the governing body may direct under the
18 provisions of G.S. 105-319 and 105-320.
- 19 (4) To keep adequate records of all collections he makes.
- 20 (5) To account for all moneys coming into his hands in such form and
21 detail as may be required by the chief accounting officer of the taxing
22 unit.

- 1 (6) To make settlement at the times required by G.S. 105-373 and at any
2 other time the governing body may require him to do so.
- 3 (7) To submit to the governing body at each of its regular meetings a
4 report of the amount he has collected on each year's taxes with which
5 he is charged, the amount remaining uncollected, and the steps he is
6 taking to encourage or enforce payment of uncollected taxes.
- 7 (8) To send bills or notices of taxes due to ~~taxpayers if instructed to do so by~~
8 ~~the governing body.~~ taxpayers. Each bill or notice shall state the
9 amount of tax due, the due date, the amount of any discount for
10 payment before the due date, the date taxes become delinquent, and the
11 amount of interest that accrues on delinquent taxes.
- 12 (9) To visit delinquent taxpayers to encourage payment of taxes if
13 instructed to do so by the governing body."

14 Sec. 2. G.S. 105-330.2(a) reads as rewritten:

15 "(a) The value of a classified motor vehicle listed pursuant to G.S. 105-
16 330.3(a)(1) shall be determined ~~annually as of January 1 preceding the date a new~~
17 ~~registration is applied for or the current registration is renewed.~~ as follows:

- 18 (1) For a vehicle registered under the staggered system, the value shall be
19 determined as of January 1 preceding the date a new registration is
20 applied for or the current registration expires.
- 21 (2) For a vehicle registered under the annual system, the value shall be
22 determined as of December 1 preceding the date a new registration is
23 applied for or the current registration expires.

24 If the value of a new motor vehicle cannot be determined as of January 1 preceding the
25 date the new registration is applied for, the value of that vehicle shall be determined for
26 that year as of the date that model vehicle is first offered for sale at retail in this State.
27 The ownership, situs, and taxability of a classified motor vehicle listed pursuant to G.S.
28 105-330.3(a)(1) shall be determined annually as of the day on which the current vehicle
29 registration is ~~renewed~~ expires or the day on which a new registration is applied for.

30 The value of a classified motor vehicle listed pursuant to G.S. 105-330.3(a)(2) shall
31 be determined as of January 1 of the year in which the motor vehicle is required to be
32 listed pursuant to G.S. 105-330.3(a)(2). The ownership, situs, and taxability of a
33 classified motor vehicle listed or discovered pursuant to G.S. 105-330.3(a)(2) shall be
34 determined as of January 1 of the year in which the motor vehicle is required to be
35 listed."

36 Sec. 3. Section 2 of this act is effective for taxes imposed for taxable years
37 beginning on or after July 1, 1993. The remainder of this act is effective upon
38 ratification.