

April 21, 2005

H 1471. EXPAND DUTIES OF TAX COLLECTOR. TO REQUIRE THE TAX COLLECTOR TO SEND A PROPERTY TAX BILL AND TO EXPAND TAX COLLECTORS' WAIVER AUTHORITY.

Amends GS 105-350(8) and 105-358(a) as title indicates. Authorizes tax collector to waive interest and fees assessed against a taxpayer when the taxpayer demonstrates that the interest and fees were imposed due to an error by the tax collector or assessor. Effective for tax years beginning on or after July 1, 2005.

Intro. by McGee.

Ref. to Finance

GS 105