

NORTH CAROLINA GENERAL ASSEMBLY
1967 SESSION

CHAPTER 323
HOUSE BILL 649

AN ACT TO AUTHORIZE THE APPOINTMENT OF A TAX COLLECTOR BY
THE BOARD OF COMMISSIONERS OF GATES COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Gates County is hereby authorized to appoint some qualified person as County Tax Collector or, in its discretion, to impose the duties and responsibilities of tax collection upon some other county office. The person responsible for the collection of taxes in Gates County shall have and perform those powers and duties imposed by law upon tax collectors, and such other duties as the Board of County Commissioners may designate.

Sec. 2. The person appointed as Tax Collector or the officer made responsible for the collection of taxes in Gates County shall give bond in such amount as the Board of County Commissioners deems sufficient and shall, as may otherwise be necessary, qualify before entering upon the duties of his office. The compensation for performance of the duties of tax collector shall be fixed by the Board of County Commissioners. Any vacancy in the office responsible for the collection of taxes shall be filled by appointment by the Board of County Commissioners.

Sec. 3. Until such time as the authority granted above is exercised by the Board of County Commissioners, the Sheriff and Constables now responsible for the collection of taxes in Gates County pursuant to Chapter 25, Public-Local Laws of 1919, as amended by Chapter 418, Public-Local Laws of 1933, shall continue to be responsible therefor until final settlement as required by law; provided, that notwithstanding the provisions of any other law to the contrary, the Board of County Commissioners shall, in their discretion, determine and fix the compensation of persons charged with the collection of taxes in Gates County.

Sec. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 5. This Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 5th day of May, 1967.