

NORTH CAROLINA GENERAL ASSEMBLY  
1963 SESSION

CHAPTER 273  
HOUSE BILL 463

AN ACT TO CONSOLIDATE THE OFFICES OF TAX COLLECTOR AND TAX  
SUPERVISOR IN WAKE COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The office of Tax Collector for Wake County created under and pursuant to the authority contained in Chapter 176 of the Public-Local Laws of 1937 is hereby abolished.

Sec. 2. The Tax Supervisor of Wake County is hereby vested with all the power, authority, duties and responsibilities imposed upon the Tax Collector of Wake County, pursuant to the provisions of Chapter 176 of the Public-Local Laws of 1937, and such other powers and authority, duties and responsibilities as are now or may hereafter be provided by law for tax collectors or sheriffs in the collection of taxes, licenses, fees, penalties and other revenue; and the Board of Commissioners for Wake County is authorized and empowered to confer upon said tax supervisor the duties of collecting all delinquent taxes, fees, penalties, and other revenues which other tax collectors and sheriffs of the State of North Carolina may now or hereinafter have the power and authority to collect.

Sec. 3. The provisions of Chapter 380 of the Session Laws of 1949 authorizing the consolidation of tax listing and assessing functions of Wake County and the City of Raleigh shall apply to the tax collecting powers herein vested in the tax supervisor to the same and equal effect as its terms provided for the tax collector.

Sec. 4. The Board of Commissioners for the County of Wake is authorized and empowered, in its discretion, to appoint such assistants or clerks as shall be necessary to carry out the purposes of this Act, under such penalties and conditions as said board may deem necessary and proper.

Sec. 5. The Board of County Commissioners of Wake County shall have the power and authority to fix the salary of the tax supervisor and the amount of the bond required of him, subject to the provisions of applicable laws.

Sec. 6. When this Act shall go into effect, and the tax supervisor shall give the bond required of him, the tax collector shall make final accounting and settlement with the County of Wake and turn over to said tax supervisor all moneys belonging to Wake County, and all accounts, books and records, and other property of said Wake County in his hands.

Sec. 7. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 8. This Act shall be in full force and effect from and after July 1, 1963.  
In the General Assembly read three times and ratified, this the 23rd day of  
April, 1963.