

§ 105-319. Tax records; preparation of scroll and tax book.

(a) For each year there shall be prepared for each county and tax-levying municipality a scroll (showing property valuations) and a tax book (showing the amount of taxes due) or a combined record (showing both property valuation and taxes due). The governing body of the county or municipality shall have authority to determine whether the tax records shall be prepared in combined form or in a separate scroll and tax book. When used in this Subchapter, the term "tax records" shall mean the scroll, tax book, and combined record. No tax records shall be adopted by any county or municipality until they have been approved by the Department of Revenue.

(b) County tax records shall, unless otherwise authorized by the board of county commissioners, be prepared separately for each township. The tax records of both counties and municipalities shall, unless otherwise authorized by the unit governing body, be divided into two parts:

- (1) Individual taxpayers (including corporate fiduciaries when, in their fiduciary capacity, they list the property of individuals).
 - (2) Corporations, partnerships, other business firms, unincorporated associations, and all other taxpayers other than individual persons.
- (c) The tax records shall show at least the following information:
- (1) In alphabetical order, the name of each taxpayer whose property is listed and assessed for taxation.
 - (2) The assessment of each taxpayer's real property listed for unit-wide taxation (divided into as many categories as the Department of Revenue may prescribe).
 - (3) The assessment of each taxpayer's personal property listed for unit-wide taxation (divided into as many categories as the Department of Revenue may prescribe).
 - (4) The total assessed value of each taxpayer's real and personal property listed for unit-wide purposes.
 - (5) The amount of ad valorem tax due by each taxpayer for unit-wide purposes.
 - (6) The amount of dog license tax due by each taxpayer.
 - (7) The total assessed value of each taxpayer's real and personal property listed for taxation in any special district or subdivision of the unit.
 - (8) The amount of ad valorem tax due by each taxpayer to any special district or subdivision of the unit.
 - (9) The amount of penalties, if any, imposed under the provisions of G.S. 105-312.
 - (10) The total amount of all taxes and penalties due by each taxpayer to the unit and to special districts and subdivisions of the unit.

(d) Listings and assessments and any changes therein made during the period between the close of the regular listing period and the first meeting of the board of equalization and review, as well as those made during the regular listing period, shall be entered on the county tax records, and the county tax records shall be submitted to the board of equalization and review at its first meeting. Additions and changes made by the board of equalization and review shall be entered on the county tax records in accordance with the provisions of G.S. 105-326. Municipal corporations shall be governed by the provisions of G.S. 105-326 through 105-328 with regard to matters dealt with in this subsection (d). (1939, c. 310, s. 1101; 1963, c. 784, s. 1; 1969, c. 1279; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)