

**§ 105-323. Giving effect to decisions of the board of equalization and review.**

All changes in listings, names, descriptions, appraisals, and assessments made by the board of equalization and review shall be reflected upon the abstracts and tax records by insertion of rebates given, additional charges made, or any other insertion; by correction; or by any other charge. The tax records shall then be totalled, and at least a majority of the members of the board of equalization and review shall sign the following statement to be inserted at the end of the tax records:

State of North Carolina

County of \_\_\_\_\_

We, the undersigned members of the Board of Equalization and Review of \_\_\_\_\_ County, hereby certify that these tax records constitute the fixed and permanent tax list and assessment roll and record of taxes due for the year \_\_\_\_\_, subject to only such changes as may be allowed by law.

Members of the Board of Equalization  
and Review of \_\_\_\_\_ County

The omission of this endorsement shall not affect the validity of the tax records or of any taxes levied on the basis of the assessments appearing in them. (1939, c. 310, s. 1106; 1971, c. 806, s. 1; 1999-456, s. 59.)