

Article 25.

Levy of Taxes and Presumption of Notice.

**§ 105-347. Levy of property taxes.**

Each year – not later than the date prescribed by applicable law or, in the absence of specific statutory provisions, not later than the first day of August – the tax levying authorities of counties and municipalities shall levy on property rates of taxes, not exceeding any constitutional or statutory limits, necessary to meet the general and other legally authorized expenses of the taxing units. (1939, c. 310, s. 1400; 1971, c. 806, s. 1.)