17 NCAC 01C .0308 WARRANT FOR TAX COLLECTION

In order to satisfy indebtedness for assessed taxes, interest, and penalties, the secretary may issue a warrant for collection of taxes. Gen. Form 23 is completed manually or DOR 41 is processed by computer for this purpose. Such warrant shall direct the sheriff of the appropriate county to levy upon and sell any property of the taxpayer found in that county to satisfy the indebtedness and any costs accrued by the sheriff.

History Note: *Authority G.S. 105-242; 105-262;*
Eff. February 1, 1976;
Amended Eff. January 1, 1994.