17 NCAC 01C .0313 CERTIFICATE OF TAX LIABILITY

If a taxpayer is indebted for assessed taxes, the secretary may issue a certificate of tax liability to the clerk of the appropriate superior court. Gen. Form 22 is completed manually or DOR 40 is processed by computer for this purpose. Such certificate shall set forth the indebtedness and instruct the clerk to docket and cross index the certificate as a judgment against the taxpayer.

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