Chapter 9 – TAXATION

**State Law reference—** City power to impose specifically authorized taxes, G.S. 160A-206; remedies for collecting taxes, G.S. 160A-207; property taxes, G.S. 160A-209; state and local taxation, N.C. Const. art. V, § 2.

ARTICLE I. - IN GENERAL

Secs. 9-1—9-18. - Reserved.

ARTICLE II. - AD VALOREM TAXES

Sec. 9-19. - Duty to list property.

Pursuant to authority contained in G.S. 160A-206, 160A-209, and 105-301 et seq., all persons  owning any property, whether real, personal, or mixed, subject to ad valorem taxation by the Town, shall  list such property with the county tax office between the first business day of the month of January and,  unless extended by the county as set forth in G.S. 105-307, the last business day of the month of  January.

Sec. 9-20. - Information to be filed.

Each person who, under section 9-19, is required to list property for taxation, shall file with the county tax office a tax list setting forth all the information required under the provisions of G.S. 105- 309, and such listing shall be performed in the manner prescribed by G.S. 105-301—105-312.

Sec. 9-21. - Penalty for failure to list.

A penalty for failure to list property before the close of any regular listing period shall be assessed and collected as set forth in G.S. 105-308, 105-310 and 105-312.

Sec. 9-22. - Levy of ad valorem taxes.

The Board of Aldermen shall annually levy and cause to be collected, for the purpose of raising revenue for defraying the expenses incident to the proper government of the Town and for other purposes authorized by law, an ad valorem tax on all taxable property in the Town at a rate not exceeding that which is specified in G.S. 160A-209.

Sec. 9-23. - Authority to collect property tax by levy and sale.

The tax collector, on and after the September 1 in each year, shall have power and authority to levy upon and sell the property of any person liable for taxation as set forth in G.S. 105-321.

Burke County tax collection department is contracted to collect the Town of Glen Alpines taxes.