CHAPTER 39

County Auditors

**SECTION 12-39-10. Repealed.**

HISTORY: Former Section, titled Appointment, term and bond, had the following history: 1962 Code § 65-1741; 1952 Code § 65-1741; 1942 Code § 2698; 1932 Code §§ 2698, 4041, 4398; Civ. C. '22 § 433; Civ. C. '12 § 381; Civ. C. '02 § 339; G. S. 221; R. S. 272; 1881 (17) 1007; 1897 (22) 439; 1913 (27) 43, 146; 1914 (28) 400, 617, 619, 627; 1915 (29) 420, 445, 447, 515, 532; 1916 (29) 754, 793, 798, 799, 804; 1917 (30) 120, 121; 1918 (30) 798; 1919 (31) 75, 127, 132, 164; 1920 (31) 1041; 1922 (32) 774; 1923 (33) 544; 1924 (33) 978; 1925 (34) 88, 121, 144; 1928 (35) 1148; 1929 (36) 1, 93, 210; 1930 (36) 1173; 1931 (37) 31, 66; 1933 (38) 152; 1934 (38) 1222, 1230, 1428; 1935 (39) 171; 1940 (41) 1748; 1955 (49) 155. Repealed by 2015 Act No. 87, § 21, eff June 11, 2015.

**SECTION 12-39-15. County auditors, continuing education requirements.**

 (A) A county auditor annually shall complete satisfactorily a minimum of eighteen hours of continuing education courses that the department establishes or causes to be established. Failure to complete satisfactorily these courses in any year results in the auditor forfeiting one thousand dollars of his state salary supplement for that year as provided in the annual general appropriations act. The content, cost, and dates of the courses must be determined by the department.

 (B) The department, for reasonable cause, may excuse a county auditor from attending these courses for any year. If excused, the auditor does not forfeit one thousand dollars of his state salary supplement for that year.

HISTORY: 1990 Act No. 444, § 1; 1991 Act No. 123, § 1; 2006 Act No. 386, § 55.K, eff June 14, 2006.

**SECTION 12-39-20. Oaths of auditors.**

 Before entering on the duties of his office the auditor must take the oath prescribed by the Constitution.

HISTORY: 1962 Code § 65-1748; 1952 Code § 65-1748; 1942 Code § 2698; 1932 Code §§ 2698, 4041, 4398; Civ. C. '22 § 433; Civ. C. '12 § 381; Civ. C. '02 § 339; G. S. 221; R. S. 272; 1881 (17) 1007; 1897 (22) 439; 1913 (28) 43, 146; 1914 (28) 400, 617, 619, 627; 1915 (29) 420, 445, 447, 515, 532; 1916 (29) 754, 793, 798, 799, 804; 1917 (30) 120, 121; 1918 (30) 798; 1919 (31) 75, 127, 132, 164; 1920 (31) 1041; 1922 (32) 774; 1923 (33) 544; 1924 (33) 978; 1925 (34) 88, 121, 144; 1928 (35) 1148; 1929 (36) 1, 93, 210; 1930 (36) 1173; 1931 (37) 31, 66; 1933 (38) 152; 1934 (38) 1222, 1230, 1428; 1935 (39) 171; 1940 (41) 1748.

**SECTION 12-39-30. Suspension and removal from office; designation of substitute.**

 When any county auditor shall, during a recess of the Senate, be shown, by evidence satisfactory to the Governor, to be guilty of misconduct in office or crime or for any reason shall become incapable or legally disqualified to perform his duties, in any such case and in no other the Governor may suspend such officer and designate some suitable person to perform, temporarily, the duties of such office until the next meeting of the Senate and until the case shall be acted upon by the Senate. Such person so designated shall take the oath and give the bond required by law to be taken and given by the person duly appointed to fill such office and, in such case, the Governor shall, within ten days after the first day of the next meeting of the Senate, report to the Senate such suspension, with the evidence and reason for his action and the name of the person so designated to perform the duties of such office. If the Senate shall concur in such suspension and advise and consent to the removal of such officer, it shall so certify to the Governor, who may thereupon remove such officer, and, by and with the advice and consent of the Senate, appoint another person to such office. But if the Senate shall refuse to concur in such suspension such officer so suspended shall forthwith resume the functions of his office and the powers of the person so performing its duties in his stead shall cease; but the official salary and emoluments of such officer shall, during such suspension, belong to the person so performing the duties of such office and not to the officer so suspended. If in any case the Governor shall become satisfied that such suspension was made on insufficient grounds, he may at any time before reporting such suspension to the Senate as provided in this section revoke such suspension and reinstate such officer in the performance of the duties of his office.

HISTORY: 1962 Code § 65-1749; 1952 Code § 65-1749; 1942 Code § 2701; 1932 Code § 2701; Civ. C. '22 § 434; Civ. C. '12 § 382; Civ. C. '02 § 340; G. S. 222; R. S. 273; 1881 (17) 1007; 1897 (22) 439.

**SECTION 12-39-40. Deputy auditor.**

 (A) A county auditor may appoint an employee in his office to be his deputy. The appointment must be filed with the State Treasurer and the governing body of that county. When the appointment is filed, the deputy may act for and on behalf of the county auditor when the auditor is incapacitated by reason of a physical or mental disability or during a temporary absence.

 (B) If there is a vacancy in the office of county auditor by reason of death, resignation, or disqualification, the appointed deputy shall carry out the duties of the office until a successor is appointed or elected and qualified.

HISTORY: 1962 Code § 65-1750; 1952 Code § 65-1750; 1942 Code § 2700; 1941 (42) 36; 1958 (50) 1907; 2001 Act No. 89, § 62B, eff July 20, 2001; 2015 Act No. 87 (S.379), § 22, eff June 11, 2015.

**SECTION 12-39-50. Auditor may administer oaths.**

 Each county auditor is authorized to administer all oaths required to be taken by anyone in the assessment and return of property for taxation or in the performance of any duty enjoined upon county auditors by law.

HISTORY: 1962 Code § 65-1751; 1952 Code § 65-1751; 1942 Code § 2730; 1932 Code § 2730; Civ. C. '22 § 462; Civ. C. '12 § 410; Civ. C. '02 § 369; G. S. 251; R. S. 303; 1881 (17) 1017.

**SECTION 12-39-60. Time and place auditor shall receive returns and make assessments.**

 The county auditor shall receive the returns and make the assessments provided for in this chapter within the time prescribed by law and for this purpose his office must be kept open to receive the returns of taxpayers from January first to April thirtieth of each year, except as otherwise provided, and the returns must be received throughout the period without penalty. He shall, for the purpose of assessing taxes, attend at a convenient point in each township or tax district as many days as may be necessary and for the remainder of the time allowed by law he must be and receive returns at the county seat. He or his assistant may give thirty days' public notice of the days upon which he will be at the several places designated.

HISTORY: 1962 Code § 65-1752; 1952 Code § 65-1752; 1942 Code §§ 2702, 2703; 1932 Code §§ 2702, 2703; Civ. C. '22 § 435; Civ. C. '12 § 383; Civ. C. '02 § 342; G. S. 225, 226; R. S. 275, 276; 1881 (17) 1008; 1917 (30) 68; 1920 (31) 1142; 1923 (33) 835; 1925 (34) 192; 1926 (34) 936, 981; 1929 (36) 279; 1938 (40) 1634; 1988 Act No. 330; 2015 Act No. 87 (S.379), § 23, eff June 11, 2015.

**SECTION 12-39-70. Classifications for purposes of appraising and assessing personal property.**

 For the purpose of appraising and assessing personal property of businesses and other entities under the jurisdiction of the county auditor, the county auditor must use the department's Form PT-100 and shall follow the classification of the most recent North American Industry Classification System Manual, as follows:

 (1) Sector 11, subsectors 111, 112, 113, 114, and 115, unless exempt;

 (2) Sector 52, subsectors 522, 523, 524, and 525; Sector 53, subsectors 531 and 533; and Sector 55, subsector 551, unless exempt;

 (3) Sector 51, subsector 512; Sector 54, subsector 541; Sector 61, subsector 611; Sector 62, subsectors 621, 622, 623, and 624; Sector 71, subsector 712; Sector 72, subsector 721; and Sector 81, subsectors 813 and 814, unless exempt.

HISTORY: 1994 Act No. 516, § 25; 2003 Act No. 69, § 3.UU, eff January 1, 2005; 2020 Act No. 147 (S.545), § 1, eff September 28, 2020.

**SECTION 12-39-120. Auditor may enter and examine buildings (except dwellings) to ascertain value.**

 For the purpose of enabling the auditor to determine the value of any taxable personal property and other improvements, he may enter and fully examine all buildings and structures (except dwellings), of whatever kind, which are not by law expressly exempt from taxation.

HISTORY: 1962 Code § 65-1764; 1952 Code § 65-1764; 1942 Code § 2710; 1932 Code § 2710; Civ. C. '22 § 442; Civ. C. '12 § 390; Civ. C. '02 § 349; G. S. 231; R. S. 282; 1881 (17) 1010; 2015 Act No. 87 (S.379), § 24, eff June 11, 2015.

**SECTION 12-39-140. Time when tax books shall be completed.**

 The auditor, on or before the thirtieth day of September of each year, shall make up and complete the tax books of the county, as required in Section 12-39-150.

HISTORY: 1962 Code § 65-1766; 1952 Code § 65-1766; 1942 Code § 2712; 1932 Code § 2712; Civ. C. '22 § 444; Civ. C. '12 § 392; Civ. C. '02 §§ 351, 357; G. S. 233; R. S. 284; 1881 (17) 1011; 1885 (19) 164; 1897 (22) 468; 1936 (39) 1612; 1958 (50) 1907; 1998 Act No. 370, § 2.

**SECTION 12-39-150. County duplicate list.**

 The auditor shall enter into a book prepared for that purpose, in a manner as the department prescribes, a complete list or schedule of all taxable property in his county and the value of it as equalized. The list or schedule must be arranged so that each separate parcel of real property in each district, other than city, village, and town property, is contained in a line or lines opposite the names of the owners, arranged in numerical or alphabetical order, and so that each lot or parcel of real property in cities, villages, and towns is contained in a line or lines opposite the name of the owner of it, respectively, arranged in alphabetical order. The value of all personal property must be set down opposite the name of the owner of it, respectively, and, if listed by another person representing the owner, the name of that person and the character in which he acted. The list or schedule must be retained in his office and another made for the county treasurer, delivered to him annually on or before September thirtieth, annually, as his warrant for the collection of the taxes, assessments, and penalties charged on it. Each list must be denominated the county duplicate.

HISTORY: 1962 Code § 65-1768; 1952 Code § 65-1768; 1942 Code § 2713; 1932 Code § 2713; Civ. C. '22 § 445; Civ. C. '12 § 393; Civ. C. '02 § 352; G. S. 234; R. S. 28; 1881 (17) 1010; 1885 (19) 164; 2006 Act No. 386, § 55.L, eff June 14, 2006.

**SECTION 12-39-160. Report of property subject to special levy.**

 The county auditor, when there is a special levy, may, when he has completed the tax duplicates, report to the county superintendent of education, the chairman of the county board of education, and the chairmen of the boards of trustees of the school districts, by school districts, the amount of taxable property subject to such levy.

HISTORY: 1962 Code § 65-1769; 1952 Code § 65-1769; 1942 Code §§ 2708, 5364; 1932 Code §§ 2708, 5393; Civ. C. '22 §§ 440, 2637; Civ. C. '12 §§ 388, 1769; Civ. C. '02 §§ 347, 1220; G. S. 229a; R. S. 280; 1890 (20) 718; 1896 (22) 165; 1958 (50) 1907; 2015 Act No. 87 (S.379), § 25, eff June 11, 2015.

**SECTION 12-39-170. Rate of taxation shall be a decimal fraction, and not less than one tenth of a mill.**

 The county auditors shall not be required to assess on the taxable property of their counties or of any town, city or incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any fraction less than one-tenth of a mill; but if the sum required to be raised for any or all purposes results in a fraction less than one-tenth of a mill such fraction shall be dropped.

HISTORY: 1962 Code § 65-1771; 1952 Code § 65-1771; 1942 Code § 2716; 1932 Code § 2716; Civ. C. '22 § 448; Civ. C. '12 § 396; Civ. C. '02 § 355; G. S. 236; R. S. 288; 1881 (17) 1012; 1979 Act No. 126, § 1.

**SECTION 12-39-180. County auditor shall determine sum to be levied on items of property; minimum assessment.**

 A county auditor, after receiving statements of the rates and sums to be levied for the current year from the department and from other officers and authorities legally empowered to determine the rate or amount of taxes to be levied for the various purposes authorized by law, shall immediately proceed to determine the sums to be levied upon each tract and lot of real property and upon the amount of personal property, monies, and credits listed in his county in the name of each person. The assessment must be made equally on all real and personal property subject to the taxes and entered in one or more columns in the manner and form as the department shall prescribe. The department or the county auditor shall place a minimum assessment of at least twenty dollars on all personal property that generates a tax bill, unless a higher minimum assessment is otherwise required by law.

HISTORY: 1962 Code § 65-1772; 1952 Code § 65-1772; 1942 Code § 2715; 1932 Code § 2715; Civ. C. '22 § 447; Civ. C. '12 § 395; Civ. C. '02 § 354; G. S. 235; R. S. 287; 1881 (17) 1011; 1958 (50) 1907; 1992 Act No. 361, § 222; 1993 Act No. 181, § 217; 1994 Act No. 490, § 1; 2006 Act No. 386, § 55.M, eff June 14, 2006.

**SECTION 12-39-190. Manner of entering taxes on duplicate.**

 The county auditor shall enter the taxes on the duplicate retained in his own office. On the duplicate for the county treasurer, he shall enter the taxes against each parcel of real and personal property on one or more lines, opposite the name of the owner or owners.

HISTORY: 1962 Code § 65-1773; 1952 Code § 65-1773; 1942 Code § 2717; 1932 Code § 2717; Civ. C. '22 § 449; Civ. C. '12 § 397; Civ. C. '02 § 356; G. S. 237; R. S. 289; 1881 (17) 1012; 2006 Act No. 386, § 55.N, eff June 14, 2006; 2015 Act No. 87 (S.379), § 26, eff June 11, 2015.

**SECTION 12-39-200. Forms for county duplicates.**

 In all respects except as otherwise prescribed by Section 12-39-190, the department may prescribe the types of acceptable format for county duplicates as may seem most convenient for the public and county auditors.

HISTORY: 1962 Code § 65-1774; 1952 Code § 65-1774; 1942 Code § 2717; 1932 Code § 2717; Civ. C. '22 § 449; Civ. C. '12 § 397; Civ. C. '02 § 356; G. S. 237; R. S. 289; 1881 (17) 1012; 2006 Act No. 386, § 55.O, eff June 14, 2006; 2015 Act No. 87 (S.379), § 27, eff June 11, 2015.

**SECTION 12-39-210. Auditor's returns of omitted personal property; penalty.**

 The auditor shall, at any time after making his return, if he ascertain that any personal property in his county has not been listed, list it and make return thereof, with the valuation thereof as fixed by the owner or himself and the name of the owner or person to whom it is taxable, and he shall charge it on the duplicate for taxation, adding ten per cent to the value as returned as penalty.

HISTORY: 1962 Code § 65-1775; 1952 Code § 65-1775; 1942 Code § 2706; 1932 Code § 2706; Civ. C. '22 § 438; Civ. C. '12 § 386; Civ. C. '02 § 345; G. S. 229; R. S. 279; 1881 (17) 1009; 1928 (35) 1245.

**SECTION 12-39-220. Property omitted from duplicate; appraisal and notification; limitation of back taxes.**

 If the county assessor shall at any time discover that any real estate or new structure, addition, or improvement duly returned and appraised for taxation, has been omitted from the duplicate, he shall immediately appraise it and notify the auditor. Upon receiving notification from the assessor, the auditor shall charge it on the duplicate with the taxes of the current year and the simple taxes of each preceding year it may have escaped taxation subject to the limitations contained in this section. And if the owner of any real estate or new structure, addition, or improvement thereon, subject to taxation, has not returned or reported it for taxation, according to the requirements of this chapter, and it has not been appraised for taxation, the assessor shall, upon discovery thereof, appraise it and, upon notification from the assessor, the auditor shall charge it upon the duplicate, with the taxes of the then current year and the taxes of each preceding year it may have escaped taxation, and all applicable penalties upon such taxes of preceding years subject to the limitations contained in this section. The adjustments determined by the assessor may not extend back more than three prior years from the year the adjustments are determined but in no event back to a prior year before the year the addition on improvement was made. The term "improvement" for purposes of this section means a change to any real estate or structure which betters the value thereof while not constituting regular maintenance.

HISTORY: 1962 Code § 65-1776; 1952 Code § 65-1776; 1942 Code § 2718; 1932 Code § 2718; Civ. C. '22 § 450; Civ. C. '12 § 398; Civ. C. '02 § 357; G. S. 238; R. S. 290; 1881 (17) 1012; 2015 Act No. 87 (S.379), § 28, eff June 11, 2015.

**SECTION 12-39-250. Duty to correct assessments and other errors; duplicates; manner of effecting corrections; adjustments in valuation and assessment for fire damage.**

 (A) At any time before the tax is paid and upon order of the assessor or Board of Appeals, the county auditor shall correct upon the duplicate for any tax year the assessment of real property on which the valuation of the real property was so excessive as to constitute an invalid assessment. At any time prior to payment of the tax the auditor shall also correct upon the duplicate for any tax year any errors that may be discovered that were made by county or state officers. At any time during the current tax year and before payment of the tax the auditor further shall correct other errors that may appear in the duplicate. At any time before the tax is paid the auditor shall also correct other errors in the duplicate when such errors invalidate or make void the collection of the tax reflected by reason of such error. If the correction results in a reduction or withdrawal of the taxes assessed or levied, the correction shall be in the form of an abatement and a record of such correction and the reasons therefor shall be maintained in an abatement book. When any personal or real property has been entered for taxation in the wrong locality, the auditor shall correct the error at any time prior to payment of the tax and charge such tax in the correct locality. Any corrections made in the duplicate by the auditor shall be entered on both the auditor's and treasurer's duplicate, except that in the case of a reduction of any assessment or tax, the auditor may furnish the treasurer with a certificate of reduction.

 (B) Notwithstanding any other provision of law, the county tax assessor or the County Board of Assessment Appeals, upon application of the taxpayer, must order the county auditor to make appropriate adjustments in the valuation and assessment of any real property and improvements which have sustained damage as a result of fire, flooding, hurricane, or wind event provided, that the application for correction of the assessment is made prior to payment of the tax.

HISTORY: 1962 Code § 65-1779; 1952 Code § 65-1779; 1942 Code § 2727; 1932 Code § 2727; Civ. C. '22 § 459; Civ. C. '12 § 407; Civ. C. '02 § 366; G. S. 247; R. S. 299, 300; 1881 (17) 1015; 1931 (37) 3; 1934 (38) 1222; 1982 Act No. 287, § 1; 1997 Act No. 146, § 2; 2022 Act No. 236 (S.233), § 3.A, eff June 22, 2022.

**SECTION 12-39-260. Record of sales or conveyances and resulting changes in duplicates; endorsement of deeds by auditor; fees.**

 (A) Each county auditor may keep a record of all sales or conveyances of real property made in the county, in which he shall enter, in columns, the names of the purchaser and seller, the quantity of land conveyed and the location and price of such land, and from such record he shall correct the county duplicates annually. For the purpose of carrying out this provision, provided the county auditor chooses to keep a record of all sales or conveyances of real property made in the county, the clerk of courts or register of deeds of each county may have the endorsement of the county auditor on each deed of conveyance for real property either before or after recording.

 (B) The Department of Revenue may approve other means and methods of processing and accounting for the accurate and timely recording of sales, transfers, and other conveyances of real property.

HISTORY: 1962 Code § 65-1780; 1952 Code § 65-1780; 1942 Code § 2727; 1932 Code § 2727; Civ. C. '22 § 459; Civ. C. '12 § 407; Civ. C. '02 § 366; G. S. 247; R. S. 299, 300; 1881 (17) 1015; 1931 (37) 3; 1934 (38) 1222; 1996 Act No. 431, § 11; 2015 Act No. 87 (S.379), § 29, eff June 11, 2015; 2024 Act No. 133 (H.3608), § 1, eff May 13, 2024.

**SECTION 12-39-270. "Abatement book"; contents and use.**

 The county auditor shall keep as a permanent record in his office a book to be known as the "Abatement Book", in which the county auditor enters separately each abatement of taxes granted and allowed. The abatement book must be kept so as to show in each case, under appropriate columns, the number of the page and the number of the line of the tax duplicate on which the item abated appears, the name of the taxpayer, the amount and kind of tax charged on the duplicate and for what year, the amount abated and date of abatement, in each case. If the tax is on property, the entry must include a description of property and the reason the abatement was applied for and allowed. After the abatement papers are entered, they must be filed in the auditor's office by consecutive numbering of each and the number on the abatement paper must be entered in the abatement book in which the paper is entered for easy reference. The abatement book must be kept by townships and summed up separately for each fiscal year, with a recapitulation showing at the end of the year the amount of state, county, school, poll, and other tax abated during the fiscal year in the whole county.

HISTORY: 1962 Code § 65-1784; 1952 Code § 65-1784; 1942 Code § 2734; 1932 Code § 2734; Civ. C. '22 § 466; Civ. C. '12 § 414; Civ. C. '02 § 373; 1900 (23) 307; 2006 Act No. 386, § 55.P, eff June 14, 2006; 2015 Act No. 87 (S.379), § 30, eff June 11, 2015.

**SECTION 12-39-280. Auditor shall permit inspection and use of his books.**

 After the county auditor has completed his assessment he shall permit any person authorized to assess or collect municipal taxes for any town or city to inspect and use his books, without charge, for the purpose of taking therefrom the assessed valuation of property within the limits of such city or town.

HISTORY: 1962 Code § 65-1785; 1952 Code § 65-1785; 1942 Code § 2735; 1932 Code § 2735; Civ. C. '22 § 467; Civ. C. '12 § 415; Civ. C. '02 § 374; 1896 (22) 59.

**SECTION 12-39-310. Duty to respond to questions regarding value of real estate and valuation of personal property.**

 A county auditor shall respond to all inquiries of him by the department regarding the value of real estate of the county and the valuations of the different classes of personal property for taxation and other matters the department considers of interest to the public or of value to it in the discharge of the duties of the department. These responses must be made in the form and must contain the details the department prescribes.

HISTORY: 1962 Code § 65-1792; 1952 Code § 65-1792; 1942 Code § 2729; 1932 Code § 2729; Civ. C. '22 § 461; Civ. C. '12 § 409; Civ. C. '02 § 368; G. S. 250; R. S. 302; 1881 (17) 1017; 1998 Act No. 370, § 3; 2006 Act No. 386, § 55.Q, eff June 14, 2006.

**SECTION 12-39-340. Auditor shall ascertain that taxable personal property is properly listed and assessed.**

 In addition to other duties and responsibilities provided by law, the county auditor shall have the responsibility of ascertaining that all personal property subject to the ad valorem tax by the Constitution or general law is listed and assessed according to manuals, guidelines and rules and regulations promulgated by the department.

HISTORY: 1975 (59) 248.

**SECTION 12-39-350. Adoption of valuations of assessor.**

 The auditor shall adopt valuations of the assessor and the department. If the auditor discovers that any personal property required by law to be assessed by the department has been omitted, he shall notify the department that the personal property has been omitted and the department shall be required to appraise and assess the omitted personal property.

HISTORY: 1975 (59) 248; 1976 Act No. 618, § 9.

**SECTION 12-39-360. Extension of date for filing returns and payment of property taxes.**

 A county may extend the date for filing returns and the payment of property taxes for persons serving with the United States Armed Forces or National Guard in or near a hazard duty zone.

HISTORY: 2003 Act No. 9, § 1, eff April 21, 2003.