

**19-312. Account with county treasurer; charges and credits.** The county clerk, in keeping the accounts of his county with the county treasurer, shall charge the county treasurer as follows: With the amount of taxes levied and assessed by the state and county, and each city, town, village, township, school district, or any other special tax levied for any purpose in his county, in each year, and the same shall be kept in separate accounts; with the amounts of any sinking funds, in separate accounts; with the amount of money, and with the amount of state, county, township, school, road and city warrants or orders, or other evidences of indebtedness which the county treasurer may be authorized by law to receive from his predecessor in office; with the amount of the taxes on each tax roll, made out and delivered to him during his term of office; with the amount of the additional assessments made after the tax roll is made out and delivered to the county treasurer; with the amount of the ten percent penalty added to the taxes after the tenth day of January of each year; with the amount paid by the county for advertising land and town lots for sale for delinquent taxes; with the amounts received on assignments of land and town lots sold to the county for delinquent taxes; with the amount of redemption money on land and town lots sold to the county for delinquent taxes, when the same are redeemed; with the amount of the state school fund received from the state treasurer; with the amount received from the sale of property belonging to the county; with the amount received from the sale of estrays; with the amount received as exemption from military duty in the state militia; with the amount received as fines and forfeitures; with the amount of receipts which the county treasurer gives for the overplus of county orders received, as required by law; with the amount received for dramshop, tavern, grocery or other license. And, upon presentation of proper vouchers, shall credit him as follows:

With the amount of all county, city, town, village, township, school-district or other tax, which has been paid over to the proper authority and receipted therefor; with the amount of county orders received by the county treasurer and returned to the county board and canceled; with the amount paid to the state treasurer and to township trustees, school-district treasurers, city treasurers, or other officers entitled by law to receive the same; with the amount of delinquent taxes and the ten percent penalty thereon, on lands and town lots bid off for the county, together with the cost of advertising the same for sale, which said taxes have been transferred from the tax roll to the book of tax sales; with the amount of double and erroneous assessments of property, except the assessments on lands and town lots which have been sold or entered on the book of tax sales for delinquent taxes; with the amount of percentage fees allowed by law to the county treasurer for collecting taxes; with the amount of money and the amount of warrants, or orders, or other evidences of indebtedness which the county treasurer is allowed by law to receive for taxes, which he pays over to his successor in office; with the amount of the taxes uncollected on the tax roll delivered over to his successor in office.

**History:** G.S. 1868, ch. 25, § 51; Oct. 31; R.S. 1923, 19-312.