

Article 20.

Approval, Preparation, Disposition of Records.

§ 105-318. Forms for listing, appraising, and assessing property.

The Department of Revenue may design and prescribe the books and forms to be used throughout the State in the listing, appraising, and assessing of property for taxation. If the board exercises the authority granted by the preceding sentence, it is authorized to make arrangements for the purchase and distribution of approved books and forms through the Division of Purchase and Contract, the cost thereof to be billed to the counties. If the Department does not exercise the authority granted by the first sentence of this section, each county and municipality shall submit the books and forms it proposes to adopt for these purposes to the Department for approval before they are employed. (1939, c. 310, s. 907; 1971, c. 806, s. 1; 1973, c. 476, s. 193.)