

1 (9) To visit delinquent taxpayers to encourage payment of taxes if
2 instructed to do so by the governing body."

3 **SECTION 2.** G.S. 105-358 reads as rewritten:

4 "**§ 105-358. Waiver of ~~penalties;~~ penalties, interest, and fees; partial payments.**

5 (a) Waiver. – A tax collector may, upon making a record of the reasons therefor,
6 reduce or waive the penalty imposed on giving a worthless check under
7 ~~G.S. 105-357(b)(2).~~G.S. 105-357(b)(2). A tax collector may also, upon making a record
8 of the reasons therefor, reduce or waive interest and fees imposed under G.S. 105-360
9 when the taxpayer produces factual and conclusive evidence that the imposition of the
10 interest and fees was caused by an error on the part of the tax assessor or collector.

11 (b) Partial Payments. – Unless otherwise directed by the governing body, the tax
12 collector shall accept partial payments on taxes and issue partial payment receipts
13 therefor.

14 When a payment is made on the tax for any year or on any installment, it shall first
15 be applied to accrued penalties, interest, and costs and then to the principal amount of
16 the tax or installment. In its discretion, the governing body may prescribe by uniform
17 regulation the minimum amount or percentage of tax liability that may be accepted as a
18 partial payment."

19 **SECTION 2.** This act is effective for taxes imposed for taxable years
20 beginning on or after July 1, 2005.