

SESSION LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1955

S. B. 4 **CHAPTER 1**

AN ACT TO AUTHORIZE THE BOARD OF TRUSTEES OF THE SOUTHERN PINES SCHOOL DISTRICT TO TRANSFER CERTAIN FUNDS FROM ITS DEBT SERVICE ACCOUNT TO ITS CAPITAL OUTLAY OR CURRENT EXPENSE ACCOUNTS, OR TO BOTH SUCH ACCOUNTS.

The General Assembly of North Carolina do enact:

Section 1. The Board of Trustees of the Southern Pines School District is hereby authorized and empowered to transfer all surplus funds held by it in its debt service account on the date of the ratification of this Act or on July 1, 1955, to its capital outlay account or current expense account, or to both such accounts, and to use said funds for capital outlay or current expense purposes, or both, including the construction of school buildings.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall become effective on and after its ratification.

In the General Assembly read three times and ratified, this the 14th day of January, 1955.

H. B. 13 **CHAPTER 2**

AN ACT TO PERMIT THE BOARD OF COMMISSIONERS OF CATAWBA COUNTY TO MAKE APPROPRIATIONS FOR BUILDING WATER LINES, SEWER LINES OR EITHER OF THEM, FROM THE CORPORATE LIMITS OF MUNICIPALITIES TO COMMUNITIES IN THE COUNTY.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Catawba County is hereby authorized and empowered in its discretion to expend out of non-tax funds available to said board such amount or amounts as it may deem wise, not exceeding in the aggregate the sum of one hundred and twenty-

five thousand dollars (\$125,000.00), to be used in such amounts in the discretion of said board of county commissioners for the purpose of acquiring easements for water and sewer lines, or either of them, and for the purpose of laying and constructing water and sewer lines or either of them from the corporate limits of municipalities located in Catawba County to communities located within said county, but outside of the corporate limits of municipalities, said water and sewer lines, or either of them, shall be constructed and laid and said easements therefor shall be acquired, for the purpose of promoting the general welfare of said county and the expense of laying and construction of said lines and acquiring said easements is hereby declared to be expenditures for public purposes.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 14th day of January, 1955.

S. B. 13**CHAPTER 3**

AN ACT TO AMEND THE ELECTION LAW HERETOFORE PROVIDED FOR THE TOWN OF CONETOE, IN EDGECOMBE COUNTY, AND TO FIX THE DATES OF ELECTIONS FOR SAID TOWN.

The General Assembly of North Carolina do enact:

Section 1. Amend Section 2 of Chapter 673 of the Session Laws of 1953 by striking out the following: "1953", appearing in the first line of said Section 2, and by inserting in lieu thereof the following: "1955".

Sec. 2. Amend Section 3 of Chapter 673 of the Session Laws of 1953 by striking out the figures "1953", as the same appear in the eighth line of said Section 3, and by inserting in lieu thereof the figures "1955".

Sec. 3. Amend Section 4 of Chapter 673 of the Session Laws of 1953 by striking out the figures "1955", as the same appear in the first line of said Section 4, and by inserting in lieu thereof the figures "1957".

Further amend said Section 4 of Chapter 673 of the Session Laws of 1953 by striking out the figures "1953", as the same appear in the tenth line of said Section 4, and by inserting in lieu thereof the figures "1955".

Sec. 4. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 5. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 14th day of January, 1955.

H. B. 34

CHAPTER 4

AN ACT TO PROVIDE THAT THE OFFICE OF SOLICITOR OF THE RECORDER'S COURT OF FRANKLIN COUNTY BE AN ELECTIVE OFFICE.

The General Assembly of North Carolina do enact:

Section 1. That Section 6 of Chapter 12, Session Laws of 1951 is hereby repealed.

Sec. 2. That G. S. 7-235 is hereby amended by adding at the end thereof the following:

"Provided that as of February 1, 1955, the office of prosecuting attorney of the Recorder's Court of Franklin County, denominated solicitor, shall be an elective office. The first solicitor shall be elected by the Board of Commissioners of Franklin County on or before February 1, 1955, and shall hold his office under said appointment until the first Monday in December, 1956. At the primary and general elections to be held in the year 1956 and biennially thereafter, the Solicitor of the Recorder's Court of Franklin County shall be nominated and elected in the same manner and at the same time as is now or may hereafter be provided by law for the nomination and election of the elective officers of the county; the term of office of said Solicitor shall begin on the first Monday in December following the biennial general election at which he shall have been elected and shall extend to the first Monday in December following the next ensuing biennial general election. In the event of a vacancy in the office of Solicitor, either by death, resignation, failure to qualify, or otherwise, the Board of Commissioners of Franklin County shall fill such vacancy by appointment and the person so appointed shall serve until the first Monday in December following the next biennial general election. The salary of said Solicitor shall be two thousand four hundred dollars (\$2400.00) per year and shall be paid in equal monthly installments from the General Fund of the county. The said Solicitor shall, at the time of his appointment or nomination and election, be a qualified elector of Franklin County and a licensed attorney at law, and before entering upon the duties of his office shall take and subscribe an oath substantially in the form required of State solicitors by Section 11-11 of the General Statutes of North Carolina, and said oath shall be recorded by the Clerk of the Superior Court of Franklin County."

Sec. 3. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 4. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 26th day of January, 1955.

H. B. 2**CHAPTER 5**

AN ACT TO REPEAL CHAPTER 501 OF THE SESSION LAWS OF 1953, RELATING TO COMMITTEE HEARINGS ON THE APPROPRIATIONS BILL.

The General Assembly of North Carolina do enact:

Section 1. Chapter 501 of the Session Laws of 1953 is repealed.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 28th day of January, 1955.

H. B. 18**CHAPTER 6**

AN ACT TO AMEND THE CHARTER OF THE CITY OF SALISBURY BY REQUIRING COUNCIL MEETINGS TO BE HELD AS OFTEN AS TWICE MONTHLY INSTEAD OF ONCE WEEKLY.

The General Assembly of North Carolina do enact:

Section 1. Section 8 of Chapter 231 of the Private Laws of 1927, as amended by Chapter 178 of the Private Laws of 1929, be and the same is hereby further amended by striking out the first sentence appearing therein and inserting in lieu thereof the following:

"The Council shall fix suitable times for its regular meetings, which shall be as often as twice monthly."

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 28th day of January, 1955.

S. B. 33**CHAPTER 7**

AN ACT TO AMEND ARTICLE 4 OF CHAPTER 15 OF THE GENERAL STATUTES SO AS TO PROVIDE FOR THE ISSUANCE OF SEARCH WARRANTS FOR NARCOTIC DRUGS.

The General Assembly of North Carolina do enact:

Section 1. G. S. 15-25 is amended by inserting between the comma following the word "premises" and the word "any" in line 5 of said Section the words and punctuation "any narcotic drugs as defined in Article 5 of Chapter 90 of the General Statutes,". G. S. 15-25 is further amended by inserting between the word "such" and the word "stolen" in line 22 of said Section the words and punctuation "narcotic drugs,".

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby

repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 3rd day of February, 1955.

S. B. 38

CHAPTER 8

AN ACT TO AMEND G. S. 7-274 SO AS TO AUTHORIZE THE CLERK OR DEPUTY CLERK OF THE GENERAL COUNTY COURT OF HALIFAX COUNTY TO ISSUE CRIMINAL WARRANTS.

The General Assembly of North Carolina do enact:

Section 1. G. S. 7-274 is hereby amended by striking out the word "Halifax" as the same appears in line 13.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 3rd day of February, 1955.

H. B. 28

CHAPTER 9

AN ACT TO AUTHORIZE AND EMPOWER THE BOARD OF COMMISSIONERS OF STOKES COUNTY TO SELL AND CONVEY THE TRACT OF LAND AND BUILDINGS SITUATED THEREON FORMERLY USED BY THE COUNTY IN CONNECTION WITH THE OPERATION AND MAINTENANCE OF THE COUNTY HOME FARM.

The General Assembly of North Carolina do enact:

Section 1. The Board of County Commissioners of Stokes County is hereby authorized and empowered to sell at public or private sale the entire tract of land and buildings situated thereon known as the County Home Farm or such part or parts thereof as in the discretion of the board will not be needed for public purposes. If the sale is made at public auction, notice of the sale shall be published once a week for two successive weeks in a newspaper of general circulation in the county. After any such public sale, the board of county commissioners is authorized to reject any bid which in the opinion of the board is not considered to be the fair market value of the partial or entire tract of land offered. If, after public auction, the board of county commissioners rejects the highest bid made, further public auctions may be held or the partial or entire tract of land may be sold privately for a higher price.

Sec. 2. In carrying out the provisions of this Act the Board of County Commissioners of Stokes County may execute all necessary deeds and may employ an auction company to assist with subdividing and selling the property involved but shall not pay any company so employed more than

four per cent (4%) of the sales price as confirmed by the board of county commissioners.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 3rd day of February, 1955.

H. B. 58

CHAPTER 10

AN ACT TO AMEND G. S. 1-109, RELATING TO PROSECUTION BONDS, SO AS TO PLACE THE STATE ON THE SAME BASIS AS CITIES AND TOWNS WITH RESPECT TO EXEMPTION THEREFROM.

The General Assembly of North Carolina do enact:

Section 1. G. S. 1-109 is hereby amended by inserting the words "the State of North Carolina or any of its agencies, commissions or institutions, or to" immediately following the word "to" and immediately preceding the word "counties", in line 3 of paragraph 3, and by inserting the words "the State of North Carolina or any of its agencies, commissions or institutions, and" immediately following the word "that" and immediately preceding the word "counties" in line 4 of paragraph 3.

Sec. 2. This Act shall apply to pending litigation, and all actions or proceedings heretofore instituted by the State of North Carolina or its agencies shall be valid as if the provisions of this Act had at all times been the law of the land.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall become effective upon its ratification.

In the General Assembly read three times and ratified, this the 3rd day of February, 1955.

S. B. 22

CHAPTER 11

AN ACT TO AMEND G. S. 153-38 SO AS TO PROVIDE FOR THE PAYMENT OF THE EXPENSES BY GRANVILLE COUNTY OF THE COUNTY AUDITOR, THE CLERK TO THE BOARD OF COUNTY COMMISSIONERS, AND THE COUNTY ATTORNEY IN ATTENDING MEETINGS OF THE STATE ASSOCIATION OF COUNTY COMMISSIONERS.

The General Assembly of North Carolina do enact:

Section 1. G. S. 153-38 is amended by adding at the end thereof a new paragraph to read as follows:

"In Granville County, the Board of County Commissioners is authorized, in its discretion, to pay the expenses of the County Auditor, the Clerk to

the Board of County Commissioners, and the County Attorney in attending meetings of the State Association of County Commissioners."

Sec. 2. All action heretofore taken by the Board of County Commissioners of Granville County in paying the expenses of the officials named in Section 1 of this Act in attending meetings of the State Association of County Commissioners is hereby validated, ratified, and confirmed.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

S. B. 34

CHAPTER 12

AN ACT TO AMEND CHAPTER 465 OF THE SESSION LAWS OF 1949 TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF ROWAN COUNTY IN ITS DISCRETION TO ADD THE DUTIES AND POWERS OF COUNTY TAX SUPERVISOR TO THOSE NOW BEING PERFORMED BY THE COUNTY TAX COLLECTOR.

The General Assembly of North Carolina do enact:

Section 1. Section 1 of Chapter 465 of the Session Laws of 1949 is hereby amended by rewriting Section 4 thereof to read as follows: "Sec. 4. The Board of County Commissioners of Rowan County may, in its discretion, add the duties and powers of County Tax Supervisor to those now being performed by the County Auditor or by the County Tax Collector and, in such event, may pay such County Auditor or County Tax Collector such additional compensation for such services as, in its discretion, it may deem appropriate."

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

S. B. 35

CHAPTER 13

AN ACT AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS OF ROWAN COUNTY TO EXTEND THE PERIOD DURING WHICH IT MAY SIT IN 1955 AS A BOARD OF EQUALIZATION AND REVIEW.

WHEREAS, the Board of County Commissioners of Rowan County are in the process of revaluing taxable property in Rowan County; and

WHEREAS, the revaluation was not completed on January 1st, 1955, the day upon which tax listing began; and

WHEREAS, the said County Commissioners, acting as a Board of Equalization and Review from March 21st to April 11th, 1955, will not

have sufficient time to properly consider all complaints likely to arise on account of such revaluations: Now, therefore,
The General Assembly of North Carolina do enact:

Section 1. That the Board of County Commissioners in its discretion may extend the period during which it may sit in the year 1955 as a Board of Equalization and Review until such time as it has completed the work of hearing and determining complaints relating to revaluation; but said extension shall end on or before October 1st, 1955.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

S. B. 101

CHAPTER 14

AN ACT TO AMEND CHAPTER 788 OF THE SESSION LAWS OF 1953 SO AS TO APPOINT A MEMBER OF THE BOARD OF EDUCATION OF BRUNSWICK COUNTY TO SERVE OUT THE UNEXPIRED TERM OF RAY WALTON.

WHEREAS, Ray Walton was named in Chapter 788 of the Session Laws of 1953 to serve on the Board of Education of Brunswick County for a term of two years; and

WHEREAS, Ray Walton having been elected Senator from the Tenth Senatorial District to serve in the 1955 General Assembly resigned from his position as a member of the Board of Education of Brunswick County: Now, therefore,

The General Assembly of North Carolina do enact:

Section 1. Section 1 of Chapter 788 of the Session Laws of 1953 is hereby amended so as to provide that Thomas St. George is appointed a member of the Board of Education of Brunswick County to serve for the unexpired term of Ray Walton.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

H. B. 6

CHAPTER 15

AN ACT TO REPEAL CHAPTER 522 OF THE SESSION LAWS OF 1953,
RELATING TO COUNTY POLICEMEN OF MCDOWELL COUNTY.

The General Assembly of North Carolina do enact:

Section 1. Chapter 522 of the Session Laws of 1953 is repealed.

Sec. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

H. B. 15

CHAPTER 16

AN ACT TO INCREASE THE MEMBERSHIP OF THE BOARD OF
COUNTY COMMISSIONERS OF PERSON COUNTY FROM 3 TO 5,
AND TO AMEND G. S. 153-5.

The General Assembly of North Carolina do enact:

Section 1. That G. S. 153-5 is hereby amended by adding at the end thereof a paragraph reading as follows:

"There shall be elected in Person County at the general election to be held in the year 1956 and every two years thereafter by the duly qualified voters thereof, a board of county commissioners composed of five persons who shall serve for a term of two years from the first Monday in December after their election and until their successors are elected and qualified."

Sec. 2. All laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

Sec. 3. This Act shall be in full force and effect from and after its ratification.

In the General Assembly read three times and ratified, this the 4th day of February, 1955.

H. B. 16

CHAPTER 17

AN ACT TO AMEND CHAPTER 105 OF THE GENERAL STATUTES SO
AS TO CHANGE THE TIME FOR FILING STATE INCOME TAX
RETURNS BY PERSONS OTHER THAN CORPORATIONS FROM
THE FIFTEENTH DAY OF MARCH TO THE FIFTEENTH DAY OF
APRIL IN EACH YEAR, AND TO CONFORM THE STATE LAW TO
THE FEDERAL LAW AS TO THE TIME FOR FILING RETURNS.

The General Assembly of North Carolina do enact:

Section 1. The first paragraph of G. S. 105-155 is hereby amended by rewriting said paragraph to read as follows:

"Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his

main office, or at any branch office which he may establish. The return of every person reporting on a calendar year basis shall be filed on or before the fifteenth day of April in each year, and the return of every person reporting on a fiscal year basis shall be filed on or before the fifteenth day of the fourth month following the close of the fiscal year. The return of a corporation reporting on a calendar year basis shall be filed on or before the fifteenth day of March in each year, and the return of a corporation reporting on a fiscal year basis shall be filed on or before the fifteenth day of the third month following the close of the fiscal year. In case of sickness, absence, or other disability or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns."

Sec. 2. Subsection (1) of G. S. 105-157 is hereby amended by rewriting the subsection to read as follows:

"(1) Except as otherwise provided in this Section, the full amount of the tax payable as shown on the face of the return shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return.

"If the taxpayer is a person reporting on a calendar year basis and the amount of tax exceeds fifty dollars (\$50.00), payment may be made in two equal installments: one-half at the time of filing the return, and one-half on or before the fifteenth day of September following the date the return was originally due to be filed, with interest on the deferred payment at the rate of four per cent (4%) per annum from the date the return was originally due to be filed. If the taxpayer is a person reporting on a calendar year basis and the amount of the tax exceeds four hundred dollars (\$400.00), payment may be made in four equal installments: one-fourth at the time of filing the return, one-fourth on or before the fifteenth day of June following the date the return was originally due to be filed, one-fourth on or before the fifteenth day of September following the date the return was originally due to be filed, and one-fourth on or before the fifteenth day of December following the date the return was originally due to be filed, with interest on deferred payments at the rate of four per cent (4%) per annum from the date the return was originally due to be filed.

"If the taxpayer is a person reporting on a fiscal year basis or a corporation reporting on either a calendar year or fiscal year basis and the amount of the tax exceeds fifty dollars (\$50.00), payment may be made in two equal installments: one-half on the date the return is filed, and one-half on or before the fifteenth day of the sixth month following the month in which the return was originally due to be filed, with interest on the deferred payment at the rate of four per cent (4%) per annum from the date the return was originally due to be filed. If the taxpayer is a person reporting on a fiscal year basis or a corporation reporting on either a calendar year or fiscal year basis and the amount of the tax exceeds four hundred dollars (\$400.00), payment may be made in four equal installments: one-fourth at the time of filing the return, one-fourth on or before the fifteenth day of the third month following the month in which the return was originally due to be filed, one-fourth on or before the fifteenth