

## **GENERAL PROVISIONS OF THE CODE**

The provisions in the following chapters and sections shall constitute and be designated "THE CODE OF THE TOWN OF HARMONY" and may be cited.

It is hereby declared to be the intention of the Board of Aldermen that the sections, paragraphs, sentences, clauses, and phrases of this code are severable, and the declaration by a court of competent jurisdiction that any section, paragraph, sentence, clause or phrase is unconstitutional shall not affect any remaining section, paragraphs, sentences, clauses, or phrases.

The repeal of an ordinance, or its expiration, shall not affect any right accrued, any offence committed, any penalty or punishment or any proceeding commenced before the repeal took effect or the ordinance expired.

Whenever in this code or in any ordinances of the Town, any act is prohibited or made or declared to be unlawful, where no specific penalty is provided therefore, the violation of the provision of the code shall be punished by a fine, not to exceed one hundred (\$100.00) dollars for each separate violation. Each day any violation of the code or of any ordinance shall continue shall constitute a separate offense.

### **CHAPTER 12 - TAXATION**

#### **ARTICLE 1 - TAXATION**

##### **SECTION 12.1 -Tax Collector**

Iredell County Tax Collection Department shall diligently collect taxes due the Town as required by the charter, ordinances, and laws of the state and make due reports of same and perform such other duties as Tax Collector as required by the charter, ordinances, or the laws of the state and perform such other duties as may from time to time be prescribed by the Town Council.

##### **SECTION 12.2 - Ad Valorem Tax Determined Each Year**

The ad valorem tax for the Town shall be determined by the Town Council each year. Such tax rate shall not exceed that prescribed by the North Carolina General Statutes.