

19-509. Warrants; payment and redemption; received in payment of taxes. Every county treasurer in this state shall pay for and redeem any county warrant presented to him for redemption at the time of its presentation; and if so paid, shall mark the same "Paid," with red ink, on its face, and the date when paid, at the time of payment, and sign the same: Provided, There is money then in his possession sufficient to pay the same; and if there is not sufficient money in his hands to pay such warrant, he shall make a certificate of that fact upon the back of said warrant, and date and sign the same; and it shall also be the duty of said treasurer to set down in a book, to be kept by him for that purpose, the number, amount, and date of all such warrants, to whom made payable, and the date when presented for payment; and all county warrants shall be paid in the order of their presentation for payment as appears by his register; and it shall be the duty of the county treasurer, whenever any money comes to his hands, to set apart the amount of the warrants thus presented, which money shall be by him kept until called for, and if not called for previous to the publication of his quarterly statements to be made on the first Mondays of January, April, July and October in each year, he shall embrace the same in his next quarterly statement, fully describing such warrants by giving their number and amount; and interest shall cease on each warrant after such publication.

The said treasurer, when he goes out of office, shall deliver said book, containing a list of the county warrants so presented, to his successor, who shall in all things act as though the entries of warrants were made by himself; but every county treasurer shall receive in payment of county taxes the county warrants issued in said county, which may be presented in payment for such county taxes.

History: G.S. 1868, ch. 25, § 69; L. 1875, ch. 76, § 1; May 15; R.S. 1923, 19-509.