

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1340
HOUSE BILL 1389

AN ACT TO REQUIRE TAX COLLECTORS TO INCLUDE IN THEIR TAX CERTIFICATES THE AMOUNT OF ANY LIEN THAT MIGHT BECOME DUE BY VIRTUE OF A DISQUALIFICATION FOR SPECIAL CLASSIFICATION AT PRESENT USE VALUATION.

The General Assembly of North Carolina enacts:

Section 1. Article 26 of Chapter 105 of the General Statutes is hereby amended by rewriting the first sentence of G.S. 105-361 to read as follows:

"§ 105-361. **Statement of amount of taxes due.** — (a) Duty to furnish a certificate. On the request of any of the persons prescribed in subdivision (a)(1), below, and upon the condition prescribed by subdivision (a)(2), below, the tax collector shall furnish a written certificate stating the amount of any taxes and special assessments for the current year and for prior years in his hands for collection (together with any penalties, interest, and costs accrued thereon) including the amount due under G.S. 105-277.4(c) if the property should lose its eligibility for the benefit of classification under G.S. 105-277.2 et seq. that are a lien on a parcel of real property in the taxing unit."

Sec. 2. This act shall become effective January 1, 1975.

In the General Assembly read three times and ratified, this the 12th day of April, 1974.