

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 429  
HOUSE BILL 830

AN ACT TO PERMIT THE CITY OF DURHAM TO ACCEPT DEEDS FOR REAL ESTATE IN PAYMENT OF TAXES AND SPECIAL ASSESSMENTS DUE THEREON IN LIEU OF FORECLOSURE OF THE TAX LIEN OR SPECIAL ASSESSMENT LIEN, AND TO RESELL SUCH PROPERTY.

The General Assembly of North Carolina enacts:

**Section 1.** When the taxes or any special assessments upon any real property in the County of Durham are past due and unpaid, and the owner or owners thereof offer to convey such real property to the said City of Durham, the City Council of the City of Durham is authorized to accept the deed for such real property in payment of the taxes and special assessments due the said City, and to pay the necessary expense of procuring and recording such deed.

**Sec. 2.** The acceptance of such deed by the City Council of the City of Durham shall not interfere with the lien for taxes or assessments due any other taxing unit, and shall not interfere with any other valid recorded lien on such real property at the time of the execution of such deed. Any real property so conveyed to the City of Durham may be resold by such unit at any time to such person or persons and for such price as the City Council of the City of Durham may approve.

**Sec. 3.** This act shall be deemed to specifically amend the provisions of G.S. 105-357(a) as set forth in Section 1, Chapter 806, Session Laws of 1971.

**Sec. 4.** This act shall apply only to the City of Durham.

**Sec. 5.** This act shall be in full force and effect upon ratification.

In the General Assembly read three times and ratified, this the 10th day of May, 1973.