

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 557
HOUSE BILL 426

AN ACT AMENDING G.S. 105-369 TO EXEMPT COUNTIES AND THE MUNICIPALITIES THEREIN FROM THE PROVISIONS OF G.S. 105-369 OF THE MACHINERY ACT OF 1971, RELATING TO SALES OF TAX LIENS ON REAL PROPERTY FOR FAILURE TO PAY TAXES, UPON THE ADOPTION OF A RESOLUTION BY THE GOVERNING BODIES OF THE COUNTY OR THE MUNICIPALITIES THEREIN.

The General Assembly of North Carolina enacts:

Section 1. A new subsection (m) to be entitled "Exemptions" is hereby added to G.S. 105-369 to read as follows:

"(m) Exemptions.

- (1) The provisions of G.S. 105-369(a) through (k) and each subdivision thereof relating to the sales of tax liens on real property for failure to pay taxes shall not apply to a county or any of the incorporated municipalities therein, if the governing body or bodies of the county or municipalities therein shall duly adopt a resolution providing that the county or municipality, whichever the case may be, shall be exempted from the provisions of G.S. 105-369 and providing that the county or municipality shall not be required to comply with G.S. 105-369.
- (2) The adoption of a resolution prescribed above shall not affect the validity of the taxes or the tax liens provided for by law, nor any remedies provided for the collection of ad valorem taxes, and the governing body or bodies may provide by resolution for sales and advertisement of tax liens in such manner and under such circumstances as they may deem appropriate in their discretion; provided, that it is the intent of this provision that no sale or advertisement shall be required if the provisions of subdivision (1) herein are complied with.
- (3) It is the intent of this section that a county or any municipality therein shall have the authority to act without the requirement that all other governing bodies therein so act, and it is intended that one governing body may adopt the resolution referred to in (m)(1) or the (2) above without the necessity of similar action by other governing bodies in the county.
- (4) Any resolution adopted by a county or municipality shall be effective for the period prescribed or until repealed."

Sec. 2. This act shall apply only to Cumberland, Forsyth, and Mecklenburg Counties.

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

In the General Assembly read three times and ratified, this the 17th day of May, 1973.