

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 604
HOUSE BILL 559

AN ACT TO AMEND G.S. 105-361 RELATING TO THE REPORTING OF TAXES DUE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-361 is hereby amended 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) that are made a lien on a parcel of real property in the taxing unit.

- (1) Who May Make Request. Any of the following persons shall be entitled to request the certificate:
 - a. An owner of the real property;
 - b. An occupant of the real property;
 - c. A person having a lien on the real property;
 - d. A person having a legal interest or estate in the real property;
 - e. A person or firm having a contract to purchase or lease the property or a person or firm having contracted to make a loan secured by the property;
 - f. The authorized agent or attorney of any person described in subdivisions (A)(1)(a) through (e) above.
- (2) Duty of Person Making Request. With respect to taxes, the tax collector shall not be required to furnish a certificate unless the person making the request specifies in whose name the real property was listed for taxation for each year for which the information is sought. With respect to assessments, the tax collector shall not be required to furnish a certificate unless the person making the request furnishes such identification of the real estate as may be reasonably required by the tax collector.

(b) Reliance on the Certificate. When a certificate has been issued as provided in subsection (a), above, all taxes and special assessments that have accrued against the property for the period covered by the certificate shall cease to be a lien against the property, except to the extent of taxes and special assessments stated to be due in the certificate, as to all persons, firms, and corporations obtaining such a certificate and their successors in interest who rely on the certificate:

- (1) by paying the amount of taxes and assessments stated therein to be a lien on the real property;
- (2) by purchasing or leasing the real property; or
- (3) by lending money secured by the real property.

The tax collector shall be liable on his bond for any loss to the taxing unit arising from an understatement of the tax and special assessment obligations in the preparation of a certificate furnished under this section.

(c) Penalty. Any tax collector who fails or refuses to furnish a certificate when requested under the conditions prescribed in this section shall be liable for a penalty of fifty dollars (\$50.00) recoverable in a civil action by the person who made the request.

(d) Oral Statements. An oral statement made by the tax collector as to the amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property shall bind neither the tax collector nor the taxing unit."

Sec. 2. This act shall become effective October 1, 1973.

In the General Assembly read three times and ratified, this the 18th day of May, 1973.