

NORTH CAROLINA GENERAL ASSEMBLY  
1973 SESSION

CHAPTER 681  
HOUSE BILL 1013

AN ACT TO PROVIDE NOTICE TO INTERESTED PARTIES IN TAX FORECLOSURE  
PROCEDURES UNDER G.S. 105-375.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-375(c) is hereby rewritten to read as follows:

"(c) Notice to listing taxpayer and others. The tax collector filing the certificate provided for in subsection (b), above, shall, at least 30 days prior to docketing the judgment, send a registered or certified letter, return receipt requested, to the listing taxpayer at his last known address, and to all lienholders of record who have filed with the office of the tax collector of the taxing unit or units in which the real property subject to his lien is located a request that he be notified of the docketing of a judgment under the procedure set forth in this section, stating that the judgment will be docketed and that execution will be issued thereon in the manner provided by law. The request from the lienholder shall be made on a form supplied by the tax collector and shall describe the real property, indicate whose name it is listed in for taxation, and state the name and mailing address of the lienholder. If within 10 days following the mailing of said letters of notice, a return receipt has not been received by the tax collector indicating receipt of the letter, then the tax collector shall have a notice published in a newspaper of general circulation in said county once a week for two consecutive weeks directed to, and naming, all unnotified lienholders and the listing taxpayer that a judgment will be docketed against the listing taxpayer. The notice shall contain the proposed date of such docketing, that execution will issue thereon as provided by law, a brief description of the real property affected, and notice that the lien may be paid off prior to judgment being entered. All costs of mailing and publication shall be added to those set forth in subsection (b)."

**Sec. 2.** G.S. 105-375(a) is hereby amended by deleting from line 8 the words "without special notice thereof".

**Sec. 3.** The provisions of this act shall have no effect upon litigation pending at its effective date nor shall it have any effect upon proceedings under G.S. 105-375 for which certificates have already been docketed at its effective date.

**Sec. 4.** This act shall become effective on July 1, 1973.

In the General Assembly read three times and ratified, this the 22nd day of May, 1973.