

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 1013
HOUSE BILL 1676

AN ACT TO REQUIRE THAT TAX LIENS BE ADVERTISED IN A NEWSPAPER
ONLY ONE TIME INSTEAD OF FOUR TIMES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-369 is amended as follows:

- (1) by deleting the phrase "at one of the times specified in subsection (b), below" in the first sentence of subsection (a);
- (2) by deleting subsection (b);
- (3) by deleting the heading and first sentence of subsection (c) and substituting the following: "Time and Contents of Advertisement. The county tax collector shall advertise county tax liens by posting a notice of the liens at the county courthouse and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit. The municipal tax collector shall advertise municipal tax liens by posting a notice of the liens at the city or town hall and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit. Advertisements of tax liens shall be made during the period March 1 through June 30.";
- (4) by adding the following sentence at the end of subsection (c): "Failure to comply with this subsection does not affect the validity of the taxes or tax liens.";
- (5) by deleting the words "the advertisement" in the last sentence of subsection (e) and substituting the words "any subsequent advertisement"; and
- (6) by deleting the word "decision" in the last sentence of subsection (e) and substituting the word "deletion".

Sec. 2. This act shall become effective January 1, 1985.

In the General Assembly read three times and ratified, this the 28th day of June, 1984.