

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 910  
HOUSE BILL 1625

AN ACT TO PERMIT THE CITY OF WILMINGTON, THE TOWN OF FARMVILLE, THE CITY OF SALISBURY, AND DURHAM COUNTY TO ACCEPT DEEDS TO REAL PROPERTY IN PAYMENT OF LIENS HELD BY THE CITY.

The General Assembly of North Carolina enacts:

Section 1. Acceptance of deed to real property for liens. A city council may accept the deed to real property on which the city has a lien in payment of the tax, special assessment, or other charge underlying the lien, and in payment of the expense of transferring the deed to the city. Acceptance of a deed by the city council under this section does not affect a lien on the property held by anyone other than the city. Property conveyed to the city under this section may be subsequently conveyed by the city under the terms approved by the city council.

Sec. 2. G.S. 105-357(a) is amended by deleting from the second sentence of that subsection the phrase "Deeds to real property, notes" and substituting the word "Notes".

Sec. 3. (a) When the taxes or any special assessments upon any real property in a county are past due and unpaid, and the owner or owners thereof offer to convey such real property to the county, the county board of commissioners may accept the deed for such real property in payment of the taxes and special assessments due the county, and to pay the necessary expense of procuring and recording such deed.

(b) The acceptance of such deed by the county board of commissioners shall not interfere with the lien for taxes and 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 county may be resold by such unit at any time to such person or persons and for such price as the county board of commissioners may approve.

Sec. 4. Section 1 of this act applies only to the City of Wilmington, the Town of Farmville and the City of Salisbury. Section 2 of this act applies only to the City of Wilmington, the Town of Farmville, the City of Salisbury, and Durham County. Section 3 of this act applies only to Durham County.

Sec. 5. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 7th day of July, 1986.