

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

**SESSION LAW 2006-150
HOUSE BILL 2339**

AN ACT TO ALLOW DAVIE, AND LINCOLN COUNTIES TO REQUIRE THAT ALL TAXES BE PAID ON REAL PROPERTY BEFORE THE REGISTER OF DEEDS MAY RECORD A DEED TRANSFERRING THAT PROPERTY AND BEFORE A BUILDING PERMIT MAY BE ISSUED WITH RESPECT TO THAT PROPERTY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 161-31(b) reads as rewritten:

"(b) Applicability. – This section applies only to Anson, Beaufort, Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck, Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville, Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Johnston, Lee, Lenoir, Lincoln, Macon, Madison, Martin, Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan, Rutherford, Stanly, Surry, Swain, Transylvania, Vance, Warren, Washington, Wilson, and Yadkin Counties."

SECTION 2. Section 3(b) of S.L. 2005-433 reads as rewritten:

"**SECTION 3.(b)** This section applies to Davie, Greene, Lenoir, Lincoln, Iredell, Wayne, and Yadkin Counties only."

SECTION 3. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 20th day of July, 2006.

s/ Beverly E. Perdue
President of the Senate

s/ James B. Black
Speaker of the House of Representatives