

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

SESSION LAW 2009-454  
SENATE BILL 405

AN ACT TO ASSIST COUNTIES AND THE DEPARTMENT OF REVENUE IN OBTAINING ACCURATE REAL PROPERTY SALES INFORMATION NEEDED FOR PROPERTY TAX APPRAISALS.

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 19 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-317.2. Report on transfers of real property.**

To facilitate the accurate appraisal of real property for taxation, the information listed in this section must be included in each deed conveying property. The following information is required:

- (1) The name of each grantor and grantee and the mailing address of each grantor and grantee.
- (2) A statement whether the property includes the primary residence of a grantor.

Failure to comply with this section does not affect the validity of a duly recorded deed. This section does not apply to deeds of trust, deeds of release, or similar instruments."

**SECTION 2.** G.S. 105-228.32 reads as rewritten:

**"§ 105-228.32. Instrument must be marked to reflect tax paid.**

A person who presents an instrument for registration must report to the Register of Deeds the amount of tax due. It is the duty of the person presenting the instrument for registration to report the correct amount of tax due. Before the instrument may be recorded, the Register of Deeds must collect the tax due and mark the instrument to indicate that the tax has been paid and the amount of the tax paid."

**SECTION 3.** This act becomes effective January 1, 2010.

In the General Assembly read three times and ratified this the 30<sup>th</sup> day of July, 2009.

s/ Walter H. Dalton  
President of the Senate

s/ Joe Hackney  
Speaker of the House of Representatives

s/ Beverly E. Perdue  
Governor

Approved 12:18 p.m. this 7<sup>th</sup> day of August, 2009

