

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 112

Judiciary II Senate Committee Substitute Adopted 7/5/89

Short Title: Modify Tax Foreclosure Notice.

(Public)

Sponsors:

Referred to:

January 31, 1989

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE REQUIREMENT THAT A LIENHOLDER OF RECORD FILE A REQUEST TO RECEIVE NOTICE OF AN IN REM TAX FORECLOSURE AND TO PROVIDE A FEE OF FOUR DOLLARS FOR FILING WITH THE LOCAL TAX COLLECTOR A REQUEST FOR OPTIONAL NOTIFICATION OF A TAX FORECLOSURE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-375(c) as amended by Chapter 37 of the 1989 Session Laws reads as rewritten:

"(c) Notice 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, 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. A notice stating that the judgment will be docketed and that execution will be issued thereon shall also be mailed by certified or registered mail, return receipt requested, to the current owner of the property (if different from the listing owner) if: (i) a deed or other instrument transferring title to and containing the name of the current owner was recorded in the office of the register of deeds or filed or docketed in the office of the clerk of superior court after January 1 of the first year in which the property was listed in the name of the

1 listing owner, and (ii) the tax collector can obtain the current owner's mailing address
2 through the exercise of due diligence. A lienholder of record may (but is not required
3 to) file a request for notification of the docketing of a judgment under this section
4 provided he pays to the taxing unit for each request a fee of four dollars (\$4.00) to
5 defray administrative costs. ~~The~~ A request for notification from the a lienholder shall be
6 made on a form supplied by the tax collector and shall describe the real property,
7 indicate whose name it is listed in for taxation, and state the name and mailing address
8 of the lienholder. If within 10 days following the mailing of said letters of notice, a
9 return receipt has not been received by the tax collector indicating receipt of the letter,
10 then the tax collector shall have a notice published in a newspaper of general circulation
11 in said county once a week for two consecutive weeks directed to, and naming, all
12 unnotified lienholders and the listing taxpayer that a judgment will be docketed against
13 the listing taxpayer. The notice shall contain the proposed date of such docketing, that
14 execution will issue thereon as provided by law, a brief description of the real property
15 affected, and notice that the lien may be paid off prior to judgment being entered. All
16 costs of mailing and publication, plus a charge of fifty dollars (\$50.00) to defray
17 administrative costs, shall be added to the amount of taxes that are a lien on the real
18 property and shall be paid by the taxpayer to the taxing unit at the time the taxes are
19 collected or the property is sold."

20 Sec. 2. This act shall become effective October 1, 1989, and applies to
21 proceedings under G.S. 105-375 commenced on or after that date.