

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 832
Senate Finance Committee Substitute Adopted 7/1/97

Short Title: Collect Delinquent Property Tax.

(Local)

Sponsors:

Referred to:

April 7, 1997

A BILL TO BE ENTITLED

AN ACT TO REQUIRE PAYMENT OF DELINQUENT TAXES FOR THE TOWNS OF NEWLAND AND SPRUCE PINE AND FOR THE COUNTIES OF ALLEGHANY AND STOKES BEFORE RECORDING DEEDS CONVEYING PROPERTY SUBJECT TO THE DELINQUENT TAXES AND TO VALIDATE BUDGET PROCEDURES OF THE TOWN OF NORWOOD IN STANLY COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Section 1 of Chapter 305 of the 1963 Session Laws is rewritten to read:

"Section 1. The Register of Deeds of Avery County shall not receive for recordation any deed unless the following conditions are met:

- (1) The deed is accompanied by a certificate from the Avery County Tax Collector to the effect that all delinquent county taxes and all delinquent taxes for municipalities for which the county collects taxes have been paid with respect to the property described in the deed.
- (2) If the property described in the deed is located in whole or in part in the Town of Newland, the deed is accompanied by a certificate from the tax

1 collector for the town to the effect that all delinquent municipal taxes
2 have been paid with respect to the property."

3 Section 2. Section 1 of Chapter 537 of the 1987 Session Laws is rewritten to
4 read:

5 "Section 1. The Register of Deeds of Mitchell County shall not receive for
6 recordation any deed unless the following conditions are met:

7 (1) The deed is accompanied by a certificate from the Mitchell County Tax
8 Collector to the effect that all delinquent county taxes and all delinquent
9 taxes for municipalities for which the county collects taxes have been
10 paid with respect to the property described in the deed.

11 (2) If the property described in the deed is located in whole or in part in the
12 Town of Spruce Pine, the deed is accompanied by a certificate from the
13 tax collector for the town to the effect that all delinquent municipal
14 taxes have been paid with respect to the property."

15 Section 3. Section 1 of Chapter 657 of the 1993 Session Laws reads as
16 rewritten:

17 "Section 1. ~~The Register~~ Registers of Deeds of ~~Ashe County~~ Alleghany, Ashe, and
18 Stokes Counties shall not receive for recordation any deed unless the deed is
19 accompanied by a certificate from the ~~Ashe County~~ Tax Collector to the effect that all
20 delinquent taxes upon the property described in the deed offered for recordation have
21 been paid."

22 Section 4. For the 1986-87 through 1996-97 fiscal years, the Town of
23 Norwood, through the budgetary procedures it adopted and followed, is deemed to have
24 adopted a budget ordinance and to have complied with all the requirements of the Local
25 Government Budget and Fiscal Control Act, Article 3 of Chapter 159 of the General
26 Statutes. Taxes levied and collected by the Town of Norwood for those fiscal years are
27 in all respects validated and confirmed. Appropriations and expenditures by the Town of
28 Norwood for those fiscal years are in all respects validated and confirmed.

29 Section 5. Sections 1, 2, and 3 of this act become effective August 1, 1997,
30 and apply to deeds recorded on or after that date. The remainder of this act is effective
31 when it becomes law.