

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 677
Committee Substitute Favorable 4/23/99

Short Title: Certain Counties Delinquent Taxes.

(Local)

Sponsors:

Referred to:

March 29, 1999

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE GRAHAM, HAYWOOD, JACKSON, MADISON, POLK,
AND SWAIN COUNTIES TO REQUIRE THE PAYMENT OF DELINQUENT
PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 161 of the General Statutes is amended by adding a new section to read:

"§ 161-31. Tax certification.

The board of commissioners of a county may, by resolution, require the register of deeds not to accept any deed for registration unless the county tax collector has certified that no delinquent ad valorem county taxes, ad valorem municipal taxes, or taxes with which the collector is charged are a lien on the property described in the deed."

Section 2. This act applies only to Graham, Haywood, Jackson, Madison, Polk, and Swain Counties.

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