

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

H

3

HOUSE BILL 677  
Committee Substitute Favorable 4/23/99  
Third Edition Engrossed 4/28/99

Short Title: Certain Counties Delinquent Taxes.

(Local)

Sponsors:

Referred to:

March 29, 1999

A BILL TO BE ENTITLED  
AN ACT TO AUTHORIZE CHEROKEE, 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 Cherokee, Graham, Haywood, Jackson, Madison, Polk, and Swain Counties.

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