

June 3, 2002

**S 1127. POLK/TRANSYLVANIA DELINQUENT TAXES.** *TO AUTHORIZE POLK AND TRANSYLVANIA COUNTIES TO REQUIRE THE PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY.* Makes GS 161-31, which authorizes the board of county commissioners to require the register of deeds not to accept any deed transferring real property unless the tax collector has certified that there are no tax liens on the property, applicable to Polk and Transylvania counties.

**Intro. by Carpenter.**

Ref. to Finance	POLK, TRANSYLVANIA
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