

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

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**SENATE BILL 1207**

Short Title: Certain Counties Delinquent Taxes. (Local)

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Sponsors: Senator Carpenter.

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Referred to: Finance.

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June 6, 2002

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE CLAY, POLK, AND TRANSYLVANIA COUNTIES TO REQUIRE THE PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 161-31 reads as rewritten:  
**"§ 161-31. Tax certification.**

(a) Tax Certification. – The board of commissioners of a county may, by resolution, require the register of deeds not to accept any deed transferring real property for registration unless the county tax collector has certified that no delinquent ad valorem county taxes, ad valorem municipal taxes, or other taxes with which the collector is charged are a lien on the property described in the deed. The county commissioners may describe the form the certification must take in its resolution.

(b) Applicability. – This section applies only to Alleghany, Anson, Beaufort, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck, Davidson, Forsyth, Gaston, Graham, Granville, Harnett, Haywood, Iredell, Jackson, Lee, Madison, Martin, Montgomery, Pasquotank, Perquimans, Person, Pitt, Polk, Rockingham, Rowan, Stanly, Swain, Transylvania, Vance, Warren, Washington, and Yadkin Counties."

**SECTION 2.** This act is effective when it becomes law.