

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005

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SENATE BILL 1081

Short Title: Procedures for Advertising Tax Liens.

(Public)

Sponsors: Senator Berger of Rockingham.

Referred to: Judiciary I.

March 24, 2005

1 A BILL TO BE ENTITLED
2 AN ACT TO AMEND THE PROCEDURES FOR NOTIFYING OWNERS AND
3 ADVERTISING TAX LIENS ON REAL PROPERTY.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-369(b1) reads as rewritten:

6 "(b1) Notice to Owner. – After the governing body orders the tax collector to
7 advertise the tax liens, the tax collector must send a notice to the listing owner and to
8 the record owner of each affected parcel of property, as determined as of December 31
9 of the fiscal year for which the taxes are due. The notice must be sent to each owner's
10 last known address by first-class mail at least 30 days before the date the advertisement
11 is to be published. The notice must state the principal amount of unpaid taxes that are a
12 lien on the parcel to be advertised and inform the owner that the ~~names of the listing~~
13 ~~owner and the~~name of the record owner will appear in a newspaper advertisement of
14 delinquent taxes if the taxes are not paid before the publication date. Failure to mail the
15 notice required by this section to the correct listing owner or record owner does not
16 affect the validity of the tax lien or of any foreclosure action.

17 **SECTION 2.** G.S. 105-369(c)(1a) reads as rewritten:

18 "(1a) In the case of property that the listing owner has transferred after
19 January 1 preceding the fiscal year for which the tax liens are
20 advertised, the name of the record owner as of December 31 of each
21 parcel on which the taxing unit has a lien for unpaid taxes, in
22 alphabetical ~~order, followed by a notation that the property was~~
23 ~~transferred to the record owner and a notation of the name of the~~
24 listing owner, order."

25 **SECTION 3.** This act is effective for taxes imposed for taxable years
26 beginning on or after July 1, 2006.