

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH50809-MC-275 (03/15)

Short Title: Municipal Tax Certification. (Local)

Sponsors: Representative Tucker.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO HELP MUNICIPALITIES COLLECT DELINQUENT PROPERTY TAXES.
3 The General Assembly of North Carolina enacts:
4 SECTION 1. Article 2 of Chapter 161 of the General Statutes is amended by
5 adding a new section to read:
6 "**§ 161-32. Municipal tax certification.**
7 (a) Tax Certification. – If a county tax collector is not charged with collecting ad
8 valorem municipal taxes for each municipality in the county, the board of commissioners of the
9 county may, by resolution, require the register of deeds not to accept for registration any deed
10 transferring real property located within a municipality in the county unless the tax collector
11 charged with collecting ad valorem municipal taxes for the municipality has certified that no
12 delinquent ad valorem municipal taxes are a lien on the property described in the deed. The
13 county commissioners may describe the form the certification must take in its resolution.
14 (b) Exception to Tax Certification. – If a board of county commissioners adopts a
15 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register
16 of deeds shall accept without certification a deed submitted for registration under the
17 supervision of a closing attorney and containing this statement on the deed: "This instrument
18 prepared by: _____, a licensed North Carolina attorney. Delinquent ad valorem
19 municipal taxes, if any, to be paid by the closing attorney to the tax collector for the
20 municipality upon disbursement of closing proceeds."
21 (c) Applicability. – This section applies only to Duplin County."
22 SECTION 2. This act is effective when it becomes law.

