

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

H

2

HOUSE BILL 296
Committee Substitute Favorable 3/31/11

Short Title: Sampson-Delinquent Taxpayers.

(Local)

Sponsors:

Referred to:

March 10, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE SAMPSON COUNTY TO PROHIBIT THE ISSUANCE OF A
3 SPECIAL USE OR CONDITIONAL USE PERMIT, OR A BUILDING PERMIT, TO A
4 DELINQUENT TAXPAYER, AND TO AUTHORIZE SAMPSON COUNTY TO
5 REQUIRE THE PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE
6 RECORDING DEEDS CONVEYING PROPERTY.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.(a)** G.S. 153A-340 is amended by adding a new subsection to read:

9 "**§ 153A-340. Grant of power.**

10 ...

11 (c2) A county may by ordinance provide that a special use permit or conditional use
12 permit may not be issued under subsection (c1) of this section to a person who owes delinquent
13 property taxes, determined under G.S. 105-360, on property owned by the person. Such
14 ordinance may provide that a special use permit or conditional use permit may be issued to a
15 person protesting the assessment or collection of property taxes.

16"

17 **SECTION 1.(b)** This section applies to Sampson County only.

18 **SECTION 2.** G.S. 153A-357(c) reads as rewritten:

19 "**§ 153A-357. Permits.**

20 ...

21 (c) (1) A county may by ordinance provide that a permit may not be issued under
22 subsection (a) of this section to a person who owes delinquent property
23 taxes, determined under G.S. 105-360, on property owned by the person.
24 Such ordinance may provide that a building permit may be issued to a
25 person protesting the assessment or collection of property taxes.

26 (2) This subsection applies to Alexander, Alleghany, Anson, Bertie, Catawba,
27 Chowan, Currituck, Davie, Gates, Greene, Lenoir, Lincoln, Iredell,
28 Sampson, Stokes, Surry, Tyrrell, Wayne, and Yadkin Counties only.

29"

30 **SECTION 3.** G.S. 161-31(b) reads as rewritten:

31 "**§ 161-31. Tax certification.**

32 ...

33 (b) Applicability. – This section applies only to Alexander, Anson, Beaufort, Bertie,
34 Burke, Cabarrus, Camden, Carteret, Caswell, Catawba, Cherokee, Chowan, Clay, Cleveland,
35 Currituck, Dare, Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates,
36 Graham, Granville, Greene, Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell,
37 Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell,



1 Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt,
2 Polk, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly, Surry, Swain,
3 Transylvania, Tyrrell, Vance, Warren, Washington, Wayne, Wilson, and Yadkin Counties."

4 **SECTION 4.** This act is effective when it becomes law.