

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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HOUSE BILL 832

Short Title: Newland/Spruce Pine Tax Payment.

(Local)

Sponsors: Representatives Thompson; and Buchanan.

Referred to: Local and Regional Government II, if favorable, Finance.

April 7, 1997

A BILL TO BE ENTITLED

1 AN ACT TO REQUIRE PAYMENT OF DELINQUENT TAXES FOR THE TOWN OF
2 NEWLAND IN AVERY COUNTY AND THE TOWN OF SPRUCE PINE IN
3 MITCHELL COUNTY BEFORE RECORDING DEEDS CONVEYING
4 PROPERTY SUBJECT TO THE DELINQUENT TAXES.
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6 The General Assembly of North Carolina enacts:

7 Section 1. Section 1 of Chapter 305 of the 1963 Session Laws is rewritten to
8 read:

9 "Section 1. The Register of Deeds of Avery County shall not receive for recordation
10 any deed unless the following conditions are met:

11 (1) The deed is accompanied by a certificate from the Avery County Tax
12 Collector to the effect that all delinquent county taxes and all delinquent
13 taxes for municipalities for which the county collects taxes have been
14 paid with respect to the property described in the deed.

15 (2) If the property described in the deed is located in whole or in part in the
16 Town of Newland, the deed is accompanied by a certificate from the tax
17 collector for the town to the effect that all delinquent municipal taxes
18 have been paid with respect to the property."

19 Section 2. The Register of Deeds of Mitchell County shall not receive for
20 recordation any deed unless the following conditions are met:

- 1 (1) The deed is accompanied by a certificate from the Mitchell County Tax
2 Collector to the effect that all delinquent county taxes and all delinquent
3 taxes for municipalities for which the county collects taxes have been
4 paid with respect to the property described in the deed.
- 5 (2) If the property described in the deed is located in whole or in part in the
6 Town of Spruce Pine, the deed is accompanied by a certificate from the
7 tax collector for the town to the effect that all delinquent municipal
8 taxes have been paid with respect to the property.
- 9 Section 3. This act becomes effective August 1, 1997, and applies to deeds
10 recorded on or after that date.