

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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HOUSE BILL 108
Committee Substitute Favorable 3/8/01
Third Edition Engrossed 3/15/01

Short Title: Certain Counties Delinquent Taxes.

(Local)

Sponsors:

Referred to:

February 14, 2001

1 A BILL TO BE ENTITLED

2 AN ACT TO AUTHORIZE CAMDEN, CHEROKEE, CURRITUCK, GRAHAM,
3 HAYWOOD, JACKSON, MADISON, PASQUOTANK, PERQUIMANS, SWAIN,
4 VANCE AND WARREN COUNTIES TO REQUIRE THE PAYMENT OF
5 DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS
6 CONVEYING PROPERTY.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** Article 2 of Chapter 161 of the General Statutes is amended by
9 adding a new section to read:

10 "**§ 161-31. Tax certification.**

11 The board of commissioners of a county may, by resolution, require the register of
12 deeds not to accept any deed for registration unless the county tax collector has certified
13 that no delinquent ad valorem county taxes, ad valorem municipal taxes, or taxes with
14 which the collector is charged are a lien on the property described in the deed."

15 **SECTION 2.** This act applies only to Camden, Cherokee, Currituck,
16 Graham, Haywood, Jackson, Madison, Pasquotank, Perquimans, Swain, Vance and
17 Warren Counties.

18 **SECTION 3.** This act is effective when it becomes law.