

**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
Senate Finance Committee Substitute Adopted 6/20/01**

Short Title: Counties Collect Delinquent Taxes Before Record Deeds. (Public)

Sponsors:

Referred to:

February 14, 2001

A BILL TO BE ENTITLED

1
2 AN ACT TO AUTHORIZE COUNTIES TO REQUIRE THE PAYMENT OF
3 DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS
4 CONVEYING PROPERTY.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 161-14(a) reads as rewritten:

7 "(a) ~~The~~ Except as provided in G.S. 161-31, the register of deeds shall
8 immediately register all written instruments presented to him for registration. When an
9 instrument is presented for registration, the register of deeds shall endorse upon it the
10 day and hour on which it was presented. This endorsement forms a part of the
11 registration of the instrument. All instruments shall be registered in the precise order in
12 which they were presented for registration. Immediately after endorsing the day and
13 hour of presentation upon an instrument, the register of deeds shall index and
14 cross-index it in its proper sequence. He shall then proceed to register it on the day that
15 it is presented unless a temporary index has been established.

16 The register of deeds may, in his discretion, establish a temporary index in which all
17 instruments presented for registration shall be indexed until they are registered and
18 entered in the permanent indexes. A temporary index shall operate in all respects as the
19 permanent index. All instruments presented for registration shall be registered and
20 indexed and cross-indexed on the permanent indexes not later than 30 days after the
21 date of presentation."

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

24 "**§ 161-31. Tax certification.**

25 The board of commissioners of a county may, by resolution, require the register of
26 deeds not to accept any deed transferring real property for registration unless the county
27 tax collector has certified that no delinquent ad valorem county taxes, ad valorem

1 municipal taxes with which the collector is charged, or other taxes with which the
2 collector is charged are a lien on the property described in the deed. The county
3 commissioners may describe the form the certification must take in its resolution."

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