

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
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S.B. 740
PRINCIPAL CLERK

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SENATE BILL DRS35340-MQ-144

Short Title: Scotland Co. Register of Deeds Tax Cert. (Local)

Sponsors: Senator McInnis (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW SCOTLAND COUNTY TO NOT ACCEPT THE REGISTRATION OF
3 A DEED TRANSFERRING REAL PROPERTY WHEN TAXES ARE DELINQUENT.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. G.S. 161-31 reads as rewritten:
6 "§ 161-31. Tax certification.
7 (a) Tax Certification. – The board of commissioners of a county may, by resolution,
8 require the register of deeds not to accept any deed transferring real property for registration
9 unless the county tax collector has certified that no delinquent ad valorem county taxes, ad
10 valorem municipal taxes, or other taxes with which the collector is charged are a lien on the
11 property described in the deed. The county commissioners may describe the form the certification
12 must take in its resolution.
13 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a
14 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register
15 of deeds shall accept without certification a deed submitted for registration under the supervision
16 of a closing attorney and containing this statement on the deed: "This instrument prepared by:
17 _____, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing
18 attorney to the county tax collector upon disbursement of closing proceeds."
19 (b) Applicability. – This section applies only to Alamance, Alexander, Anson, Beaufort,
20 Bertie, Bladen, Brunswick, Buncombe, Burke, Cabarrus, Caldwell, Camden, Carteret, Caswell,
21 Catawba, Cherokee, Chowan, Clay, Cleveland, Columbus, Currituck, Dare, Davidson, Davie,
22 Duplin, Durham, Edgecombe, Forsyth, Franklin, Gaston, Gates, Graham, Granville, Greene,
23 Halifax, Harnett, Haywood, Henderson, Hertford, Hoke, Hyde, Iredell, Jackson, Johnston, Jones,
24 Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell, Montgomery, Nash, Northampton,
25 Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan,
26 Rutherford, Sampson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance,
27 Warren, Washington, Wayne, Wilson, Yadkin, and Yancey Counties."
28 SECTION 2. This act is effective when it becomes law.

