

February 22, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. *TO IMPROVE THE PROCEDURES FOR NOTIFYING OWNERS AND ADVERTISING TAX LIENS ON REAL PROPERTY AND TO AUTHORIZE COUNTIES TO PROHIBIT REGISTRATION OF DEEDS IF DELINQUENT TAXES ARE OWED ON THE PROPERTY.* Amends GS 105-369 to provide that it is discretionary with the governing boards of cities and counties whether to advertise delinquent tax liens on real property each year. If a local government elects to advertise liens it must mail a notice to each listing owner, and to the record owner as of Dec. 31 of the fiscal year for which the taxes are due (if the record owner is different from the listing owner). The notice must be sent at least 30 days before the date of the advertisement. The notice must state that their names will appear in an advertisement of delinquent taxes if the taxes are not paid before the date of the advertisement. If the property has been transferred, the name of the record owner as of Dec. 31 must appear alphabetically in the advertisement with a notation that the property was transferred to the record owner and also state the name of the listing owner. New GS 105-370 is enacted to provide that if a local government does not advertise tax liens, it must mail a notice to the listing owner and to the record owner as of Dec. 31 of the fiscal year for which the taxes were levied (if the record owner is different from the listing owner). The notice must be sent at least 30 days before initiating a foreclosure action pursuant to GS 105-374 against the property. The notice must state the principal amount of taxes that are a lien on the property and that the lien may be foreclosed to enforce collection of those taxes. Amends GS 105-375(d) to provide that a judgment in an in rem foreclosure action may be docketed no earlier than 6 months after the tax liens were advertised or May 6 following the delinquency date (preceding Jan. 6), whichever is later. Enacts new GS 161-31 to provide that a board of county commissioners may require the register of deeds not to accept any deed for registration unless all delinquent property taxes on property described in the deed have been paid. Effective Jan. 1, 2000.

Intro. by Owens.

Ref. to Finance

GS 105, 161

April 22, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. Intro. 2/22/99. House committee substitute makes the following changes to 1st edition. Deletes provision authorizing counties to require payment of delinquent taxes before a deed is recorded, makes a technical correction, and changes effective date from Jan. 1, 2000 to Jan. 1, 2001.

April 22, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. Intro. 2/22/99. House committee substitute makes the following changes to 1st edition. Deletes provision authorizing counties to require payment of delinquent taxes before a deed is recorded, makes a technical correction, and changes effective date from Jan. 1, 2000 to Jan. 1, 2001.

July 7, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. Intro. 2/22/99. Senate committee substitute makes the following changes to 2nd edition. Amends GS 105-369(b1) to provide that after (was, if) governing body orders tax collector to advertise tax liens, specified procedure must be followed. Adds provision that failure to mail notice required by this section to the correct listing owner or record owner does not affect the validity of the tax lien or of any foreclosure action. Makes clarifying change to GS 105-369(c), and sets forth requirements for posted notice and newspaper advertisement for county tax liens. Deletes proposed change to GS 105-369(f) making tax lien void if the record owner's name was omitted from the advertisement. Deletes amendment to GS 105-370.

July 8, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. Intro. 2/22/99. Senate amendment changes 3rd edition by adding the following requirement to the information that must be included in the posted notice and newspaper advertisement for a tax lien: if the listing owner transferred the parcel after Jan. 1, the word "(Transferred)" shall follow the owner's name.

July 13, 1999

H 120. TAX LIEN ADVERTISEMENT AND COLLECTION. Intro. 2/18/99. Senate amendment makes the following changes to 4th edition. Revises GS 105-309(c) (directions for advertising unpaid property taxes constituting lien on real property) to provide that lien is to be advertised (1) in name of listing owner if property has not been transferred after Jan. 1, or (2) in name of record owner as of December 31 if property was transferred after Jan. 1, followed by notation that property was transferred to record owner and notation of name of the listing owner.