

April 9, 2003

**H 972. PROPERTY TAX CERTIFICATION PROCEDURE. TO ALLOW AN INTERNET-BASED ALTERNATIVE TO PROPERTY TAX CERTIFICATION PROCEDURES.** GS 105-361 currently provides a procedure whereby certain persons may obtain a written certification of the amount of taxes constituting a lien on a parcel of real property from the tax collector. This bill adds new subsection (e) to provide that if the taxing unit maintains an Internet site on which current information of the amount of taxes and special assessments is available, a person may rely on that information in the same manner as if it were a certificate issued by the tax collector on the date stated on the web site. The web site must clearly state the date as of which the information is current. Effective July 1, 2003.

**Intro. by Culpepper.**

Ref. to Science & Technology	GS 105
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April 24, 2003

**H 972. PROPERTY TAX CERTIFICATION PROCEDURE.** Intro. 4/9/03. House committee substitute makes the following changes to 1st edition. Modifies first sentence of proposed new GS 105-361(e) as follows: Provides that if taxing unit maintains Internet web site on which current information on amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property is available, governing body of taxing unit may adopt resolution to allow person to rely on information obtained from web site as if it were certificate issued pursuant to section as of date stated on web site. Person who relies on web site information must keep and present copy of information as necessary or appropriate as if copy were certificate. Changes effective date from July 1, 2003, to date when act becomes law.

July 16, 2003

**H 972. PROPERTY TAX CERTIFICATION PROCEDURE.** Intro. 4/9/03. Senate committee substitute makes the following changes to 2nd edition. Provides taxing unit is to adopt an ordinance rather than a resolution and that the ordinance may provide for disclaimers to be posted on the web site about matters relevant to the information, such as the date on which the information was posted, the date as of which the information is current, and any special instructions and procedures for accessing the complete and accurate information.

August 20, 2003

**SL 2003-399 (H 972). PROPERTY TAX CERTIFICATION PROCEDURE. AN ACT TO ALLOW AN INTERNET-BASED ALTERNATIVE TO PROPERTY TAX CERTIFICATION PROCEDURES.** Summarized in *Daily Bulletin* 4/9/03, 4/24/03, and 7/16/03. Enacted August 7, 2003. Effective August 7, 2003.