

March 24, 2005

**S 1081. PROCEDURES FOR ADVERTISING TAX LIENS. TO AMEND THE PROCEDURES FOR NOTIFYING OWNERS AND ADVERTISING TAX LIENS ON REAL PROPERTY.** Amends GS 105-369(c)(1a) to provide that only the name of the record owner, and not the name of the listing owner, is to be posted and advertised in a newspaper, for property where (1) the taxing unit has a lien for unpaid taxes and (2) the listing owner has transferred after January 1 preceding the fiscal year for which the tax liens are advertised. Makes conforming change in GS 105-369(b1) provision specifying the notice that is to be given to the listing owner and the record owner. Effective for taxes imposed for taxable years beginning on or after July 1, 2006.

**Intro. by Berger of Rockingham.**

Ref. to Judiciary I

GS 105