

April 29, 2009

H 1568. DELINQUENT TAX NOTICE IN NAME OF ESCROW AGENT. Filed 4/29/09. *TO PUBLISH DELINQUENT TAX NOTICES IN THE NAME OF ESCROW AGENTS RATHER THAN PROPERTY OWNERS WHEN A PROPERTY OWNER SHOWS SUFFICIENT EVIDENCE OF HAVING PAID THE TAXES TO AN ESCROW AGENT.*

Amends GS 105-369 to require that the posted notice and newspaper advertisement of a tax lien on real property for failure to pay taxes be in the name of the escrow agent instead of the name of the record owner if all of the following conditions are satisfied prior to notice and advertisement by the tax collector: (1) the record owner remitted to an escrow agent an amount equal to or greater than the amount of the delinquent taxes, (2) the record owner provided to the tax collector sufficient evidence of the remittance of that amount to the escrow agent, and (3) the escrow agent failed to remit payment for the taxes of the record owner to the tax collector.

Effective for tax liens that attach on or after July 1, 2009.

Intro. by Allred.

GS 105