

May 12, 2010

H 1673. MUNICIPAL TAX CERTIFICATION. Filed 5/12/10. *TO HELP MUNICIPALITIES COLLECT DELINQUENT PROPERTY TAXES.*

Enacts new GS 161-32, applicable only to Duplin County, to authorize the board of county commissioners to require, by resolution, when the tax collector is not charged with collecting municipal taxes for each city in the county, that the register of deeds not accept registration of any deed transferring real property unless the tax collector certifies that no delinquent ad valorem taxes are a lien on the real property described in the deed. Provides for an exception to the tax certification and provides additional conditions to be met regarding the certification.

Intro. by Tucker.

DUPLIN

May 25, 2010

H 1673. MUNICIPAL TAX CERTIFICATION. Filed 5/12/10. House committee substitute deletes the provisions of the first edition which enacted new GS 161-32. Amends GS 161-31 to clarify that county commissioners may by resolution require the register of deeds to certify, before accepting for registration any deed transferring real property, that there are no liens on the property for delinquent county taxes, municipal taxes, and other taxes with which the collector is charged. Provides that, where a county tax collector is not charged with collecting ad valorem municipal taxes, the commissioners must direct how the county collector is to receive certification from the collector charged with collecting those municipal taxes. Provides that the act applies only to Duplin County.

June 10, 2010

H 1673. MUNICIPAL TAX CERTIFICATION. Filed 5/12/10. House amendment makes the following changes to 2nd edition. Amends GS 161-31 (tax certification) to add Duplin County back in as one of the counties to which the statute applies.

June 29, 2010

SL 2010-24 (H 1673). MUNICIPAL TAX CERTIFICATION. AN ACT TO HELP MUNICIPALITIES COLLECT DELINQUENT PROPERTY TAXES. Summarized in *Daily Bulletin* 5/12/10, 5/25/10, and 6/10/10. Enacted June 28, 2010. Effective June 28, 2010.