

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE BILL 1673  
PROPOSED COMMITTEE SUBSTITUTE H1673-PCS30496-RN-49

Short Title: Municipal Tax Certification.

(Local)

Sponsors:

Referred to:

May 13, 2010

A BILL TO BE ENTITLED

AN ACT TO HELP MUNICIPALITIES COLLECT DELINQUENT PROPERTY TAXES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 161-31 reads as rewritten:

**"§ 161-31. Tax certification.**

(a) Tax Certification. – The board of commissioners of a county may, by resolution, require the register of deeds not to accept any deed transferring real property for registration unless the county tax collector has certified ~~that no delinquent ad valorem county taxes, ad valorem municipal taxes, or other taxes with which the collector is charged are a lien on the property described in the deed.~~ all of the following:

- (1) That no delinquent ad valorem county taxes are a lien on the property described in the deed.
- (2) That no delinquent ad valorem municipal taxes are a lien on the property described in the deed. If a county tax collector is not charged with collecting ad valorem municipal taxes for a municipality in the county, then the resolution shall direct how the county tax collector is to receive the certification from the tax collector charged with collecting ad valorem municipal taxes.
- (3) That no other taxes with which the collector is charged are a lien on the property described in the deed.

The county commissioners may describe the form the certification must take in its resolution.

(a1) Exception to Tax Certification. – If a board of county commissioners adopts a resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register of deeds shall accept without certification a deed submitted for registration under the supervision of a closing attorney and containing this statement on the deed: "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds.

(b) Applicability. – This section applies only to Alexander, Anson, Beaufort, Bertie, Burke, Cabarrus, Camden, Carteret, Caswell, Catawba, Cherokee, Chowan, Clay, Cleveland, Currituck, Davidson, Davie, ~~Duplin~~, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville, Greene, Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, Martin, Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson,



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- 1 Rockingham, Rowan, Rutherford, Stanly, Surry, Swain, Transylvania, Tyrrell, Vance, Warren,
- 2 Washington, Wayne, Wilson, and Yadkin Counties."
- 3       **SECTION 2.** This act applies to Duplin County only.
- 4       **SECTION 3.** This act is effective when it becomes law.