

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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SENATE BILL 486  
Judiciary I Committee Substitute Adopted 4/26/11  
PROPOSED COMMITTEE SUBSTITUTE S486-PCS85216-RB-56

Short Title: Release Subdivided Lots From Tax Liens.

(Public)

Sponsors:

Referred to:

April 4, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE THE RELEASE OF A SUBDIVIDED TRACT OF LAND FROM A  
3 TAX LIEN UPON PAYMENT OF TAXES DUE ON THAT TRACT.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-362(b) reads as rewritten:

6 "(b) Release of Separate Parcels from Tax Lien. –

7 ...

8 (2) When real property listed as one parcel is divided, a part thereof ~~may~~ shall  
9 be released as provided in subdivision (b)(1), above, after the assessed  
10 valuation of the part to be released has been determined and certified to the  
11 tax collector by the ~~tax supervisor~~ county assessor and payment of all  
12 past-due taxes on the parent parcel, the taxes on the part to be released, plus  
13 any penalties, interest, and costs allowed by law, have been fully paid. The  
14 county assessor shall have five business days from receipt of a written  
15 request for valuation under this subdivision to provide the valuation;  
16 provided, however, this subdivision shall not apply upon a showing of good  
17 cause by the tax collector based on the tax payment history of the owner of  
18 the parent parcel.

19 ...."

20 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
21 or after July 1, 2011.

