



HOUSE BILL 201: Register of Deeds Tax Cert. Expansion.

2019-2020 General Assembly

Committee:	House Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	Date:	April 3, 2019
Introduced by:	Reps. Hurley, McNeill	Prepared by:	Greg Roney
Analysis of:	First Edition		Staff Attorney

OVERVIEW: *House Bill 201 would authorize all counties in North Carolina, by resolution, to require payment of delinquent property taxes prior to recording deeds conveying property.*

CURRENT LAW: G.S. 161-31(a) allows the county board of commissioners in certain counties, by resolution, to 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.¹ The county commissioners may describe the form the certification must take in its resolution.

G.S. 161-31(a1) requires the register of deeds to accept, without certification, a deed containing the following statement: "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."

BILL ANALYSIS: House Bill 201 would authorize the board of commissioners in any county in North Carolina to pass a resolution requiring the register of deeds not to accept any deed transferring real property unless the county tax collector certifies that the taxes listed in the statute are not delinquent and are not a lien on the property.

EFFECTIVE DATE: House Bill 201 would become effective when it becomes law.

Nicholas Giddings with the Legislative Analysis Division substantially contributed to this summary.

¹ G.S. 161-31 currently applies to the following 81 counties: Alamance, Alexander, Anson, Beaufort, Bertie, Bladen, Brunswick, Buncombe, Burke, Cabarrus, Caldwell, Camden, Carteret, Caswell, Catawba, Cherokee, Chowan, Clay, Cleveland, Columbus, Currituck, Dare, Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Franklin, Gaston, Gates, Graham, Granville, Greene, Halifax, Harnett, Haywood, Henderson, Hertford, Hoke, Hyde, Iredell, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell, Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan, Rutherford, Sampson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance, Warren, Washington, Wayne, Wilson, Yadkin, and Yancey.

Karen Cochrane-Brown
Director



Legislative Analysis
Division
919-733-2578