

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH10115-LK-14A (1/15)

Short Title: Modify County Tax Certification Authority. (Public)

Sponsors: Representative Stam.

Referred to:

A BILL TO BE ENTITLED

1
2 AN ACT TO MODIFY THE AUTHORITY OF COUNTY COMMISSIONERS IN
3 CERTAIN COUNTIES TO REQUIRE REGISTERS OF DEEDS NOT TO
4 ACCEPT ANY DEED FOR REGISTRATION UNLESS THE COUNTY TAX
5 COLLECTOR CERTIFIES THAT NO DELINQUENT TAXES ARE DUE ON
6 THAT PROPERTY.

7 The General Assembly of North Carolina enacts:

8 **SECTION 1.** G.S. 161-31(a) reads as rewritten:

9 "(a) Tax Certification. – The board of commissioners of a county may, by
10 resolution, require the ~~register~~registers of deeds not to accept any deed transferring real
11 property for registration unless the county tax collector has certified that no delinquent
12 ad valorem county taxes, ad valorem municipal taxes, or other taxes with which the
13 collector is charged are a lien on the property described in the deed. The county
14 commissioners may describe the form the certification must take in its resolution.

15 The registers of deeds shall accept without certification, pursuant to a resolution
16 adopted under this subsection, a deed submitted for recording under the supervision of a
17 closing attorney and containing this statement on the deed: "This instrument prepared
18 by: _____ . Delinquent taxes to be paid upon disbursement of closing proceeds.'"

19 **SECTION 2.** This act is effective when it becomes law.