

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE DRH10503-LY-364 (5/15)

Short Title: Lincoln County Tax Certification. (Local)

Sponsors: Representative Kiser.

Referred to:

A BILL TO BE ENTITLED

1
2 AN ACT TO ALLOW LINCOLN COUNTY TO REQUIRE THAT ALL TAXES BE
3 PAID ON REAL PROPERTY BEFORE THE REGISTER MAY RECORD A
4 DEED TRANSFERRING THAT PROPERTY AND BEFORE A BUILDING
5 PERMIT MAY BE ISSUED WITH RESPECT TO THAT PROPERTY.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** G.S. 161-31(b) reads as rewritten:

8 "(b) Applicability. – This section applies only to Anson, Beaufort, Bertie,
9 Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck, Davidson,
10 Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville, Halifax,
11 Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Johnston, Lee, Lenoir,
12 Lincoln, Macon, Madison, Martin, Montgomery, Nash, Northampton, Onslow,
13 Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan,
14 Rutherford, Stanly, Surry, Swain, Transylvania, Vance, Warren, Washington, Wilson,
15 and Yadkin Counties."

16 **SECTION 2.** Section 3(b) of S.L. 2005-433 reads as rewritten:

17 "**SECTION 3.(b)** This section applies to Greene, Lenoir, Lincoln, Iredell, Wayne,
18 and Yadkin Counties only."

19 **SECTION 3.** This act is effective when it becomes law.