

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE BILL 2339**

Short Title: Lincoln County Tax Certification.

(Local)

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Sponsors: Representative Kiser.

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Referred to: Local Government II.

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May 23, 2006

A BILL TO BE ENTITLED

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

The General Assembly of North Carolina enacts:

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

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

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

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

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