

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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**HOUSE BILL 1533
Second Edition Engrossed 6/26/02**

Short Title: Certain Counties Delinquent Taxes. (Local)

Sponsors: Representative Hunter.

Referred to: Local Government II.

June 5, 2002

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE BERTIE, DURHAM, HERTFORD, AND
3 NORTHAMPTON COUNTIES TO REQUIRE THE PAYMENT OF
4 DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS
5 CONVEYING PROPERTY.

6 The General Assembly of North Carolina enacts:

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

8 "**§ 161-31. Tax certification.**

9 (a) Tax Certification. – The board of commissioners of a county may, by
10 resolution, require the register of deeds not to accept any deed transferring real property
11 for registration unless the county tax collector has certified that no delinquent ad
12 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 (b) Applicability. – This section applies only to Alleghany, Anson, Beaufort,
16 Bertie, Cabarrus, Durham, Camden, Carteret, Cherokee, Chowan, Cleveland, Currituck,
17 Davidson, Forsyth, Gaston, Graham, Granville, Harnett, Haywood, Hertford, Iredell,
18 Jackson, Lee, Madison, Martin, Montgomery, Northampton, Pasquotank, Perquimans,
19 Person, Pitt, Rockingham, Rowan, Stanly, Swain, Vance, Warren, Washington, and
20 Yadkin Counties."

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