

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

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**HOUSE BILL 1533  
Second Edition Engrossed 6/26/02  
Senate Finance Committee Substitute Adopted 7/10/02**

Short Title: Certain Counties Delinquent Taxes.

(Local)

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Sponsors:

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Referred to:

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June 5, 2002

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE CERTAIN COUNTIES TO REQUIRE THE PAYMENT  
2 OF DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS  
3 CONVEYING PROPERTY AND TO MODIFY THE TIMETABLE FOR STOKES  
4 COUNTY OR ANY OF ITS MUNICIPALITIES TO ADOPT A SCHEDULE OF  
5 DISCOUNTS FOR PREPAYMENT OF PROPERTY TAXES.  
6

7 The General Assembly of North Carolina enacts:

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

9 "**§ 161-31. Tax certification.**

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

16 (b) Applicability. – This section applies only to Alleghany, Anson, Beaufort,  
17 Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck,  
18 Davidson, Durham, Forsyth, Gaston, Graham, Granville, Harnett, Haywood,  
19 Henderson, Hertford, Iredell, Jackson, Lee, Macon, Madison, Martin, Montgomery,  
20 Northampton, Pasquotank, Perquimans, Person, Pitt, Polk, Rockingham, Rowan,  
21 Rutherford, Stanly, Swain, Transylvania, Vance, Warren, Washington, and Yadkin  
22 Counties."

23 **SECTION 2.** Notwithstanding G.S. 105-360(c), the governing body of  
24 Stokes County or any of its municipalities may provide by resolution or ordinance,  
25 without the approval of the Department of Revenue, a schedule of discounts to be  
26 applied to taxes paid prior to November 1, 2002, or such lesser time as the governing  
27 body may direct. The governing body of Stokes County or any of its municipalities  
28 shall send a certified copy of any resolution adopted pursuant to this act to the

- 1 Department of Revenue and it shall publish the discount schedule at least once in some  
2 newspaper having general circulation in the taxing unit.  
3           **SECTION 3.** This act is effective when it becomes law.