

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 948**  
**Apr 16, 2013**  
**HOUSE PRINCIPAL CLERK**

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HOUSE DRH30437-MC-101 (03/01)

Short Title: Notice for Tax Levies.

(Public)

Sponsors: Representative Lewis.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE NOTICE TO A LIEN HOLDER OF RECORD PRIOR TO WHEN  
3 PERSONAL PROPERTY IS LEVIED UPON.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Article 26 of Subchapter II of Chapter 105 of the General Statutes is  
6 amended by adding a new section to read:

7 "**§ 105-365.2. Notice.**

8 After taxes are delinquent and at least 10 days before the tax collector may levy upon and  
9 sell tangible personal property for failure to pay taxes, the tax collector shall provide notice of  
10 the intent to seize and levy upon property to satisfy the delinquent tax liability. The tax  
11 collector shall send by mail the notice required by this section to each person holding a  
12 recorded lien on the property to be seized and levied upon. The tax collector shall include on  
13 the notice a statement that none of the taxpayer's tangible personal property shall be levied  
14 upon if the delinquent taxes, together with any costs, interest, and penalties incurred, are paid.  
15 The fee for serving a notice of levy shall be the same as that charged in a civil action and shall  
16 be included as a cost with the delinquent taxes."

17 **SECTION 2.** This act becomes effective July 1, 2013, and applies to levies upon  
18 property occurring on or after that date.

