

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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HOUSE BILL 948

Short Title: Notice for Tax Levies. (Public)

Sponsors: Representative Lewis (Primary Sponsor).

*For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.*

Referred to: Finance.

April 17, 2013

A BILL TO BE ENTITLED

AN ACT TO REQUIRE NOTICE TO A LIEN HOLDER OF RECORD PRIOR TO WHEN  
PERSONAL PROPERTY IS LEVIED UPON.

The General Assembly of North Carolina enacts:

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

**"§ 105-365.2. Notice.**

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

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

