

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 1511

Short Title: Certain Counties Delinquent Taxes.

(Local)

Sponsors: Representatives Walend and Weatherly (Primary Sponsors).

Referred to: Local Government II.

June 4, 2002

A BILL TO BE ENTITLED

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2 AN ACT TO AUTHORIZE POLK, RUTHERFORD, AND TRANSYLVANIA
3 COUNTIES TO REQUIRE THE PAYMENT OF DELINQUENT PROPERTY
4 TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY.

5 The General Assembly of North Carolina enacts:

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

7 "**§ 161-31. Tax certification.**

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

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

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