

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH10922-ME-72 (04/22)

Short Title: Local Tax Lien/ Priority Over State Tax Lien.

(Public)

Sponsors: Representative Lewis.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE THAT LOCAL PROPERTY TAX LIENS SHALL RECEIVE
3 HIGHER PRIORITY THAN STATE TAX LIENS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-356(a) reads as rewritten:

6 "§ 105-356. Priority of tax liens.

7 (a) On Real Property. – The lien of taxes imposed on real and personal property shall
8 attach to real property at the time prescribed in G.S. 105-355(a). The priority of that lien shall
9 be determined in accordance with the following rules:

10 (1) ~~Subject to the provisions of the Revenue Act prescribing the priority of the~~
11 ~~lien for State taxes, the~~The lien of taxes imposed under the provisions of
12 this Subchapter shall be superior to all other liens, assessments, charges,
13 rights, and claims of any and every kind in and to the real property to which
14 the lien for taxes attaches regardless of the claimant and regardless of
15 whether acquired prior or subsequent to the attachment of the lien for taxes.

16 (2) The liens of taxes of all taxing units shall be of equal dignity.

17 (3) The priority of the lien for taxes shall not be affected by transfer of title to
18 the real property after the lien has attached, nor shall it be affected by the
19 death, receivership, or bankruptcy of the owner of the real property to which
20 the lien attaches."

21 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
22 or after January 1, 2009.

