

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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HOUSE DRH50902-MEx-108A (05/18)

Short Title: Delinquent Tax Deny Permits/Set Tax Discount. (Local)

Sponsors: Representative Owens.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT CURRITUCK COUNTY MAY PROHIBIT THE ISSUANCE OF A LAND-USE PERMIT OR A BUILDING PERMIT TO A DELINQUENT TAXPAYER AND TO ALLOW PASQUOTANK COUNTY TO SET THE TAX PREPAYMENT DISCOUNT BY JUNE 15, 2010.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 2 of this act applies to Currituck County only.

**SECTION 2.** G.S. 153A-340 is amended by adding a new subsection to read:

"§ 153A-340. **Grant of power.**

...

(c2) A county may by ordinance provide that a special use permit or conditional use permit may not be issued under subsection (c1) of this section to a person who owes delinquent property taxes, determined under G.S. 105-360, on property owned by the person. Such ordinance may provide that a special use permit or conditional use permit may be issued to a person protesting the assessment or collection of property taxes."

**SECTION 3.** Section 3(b) of S.L. 2005-433, as amended by Section 2 of S.L. 2006-150 and as amended by Section 1 of S.L. 2007-58, reads as rewritten:

"**SECTION 3.(b)** This section applies to Currituck, Davie, Gates, Greene, Lenoir, Lincoln, Iredell, Wayne, and Yadkin Counties only."

**SECTION 4.** Notwithstanding G.S. 105-360(c)(1), in order to establish a schedule of discounts to be applied to taxes paid prior to the due date prescribed in G.S. 105-360(a), Pasquotank County shall, not later than the 15th day of June preceding the due date of the taxes to which it first applies, adopt a resolution or ordinance specifying the amounts of the discounts and the periods of time during which they are to be applicable.

Any taxpayer who pays their 2010 taxes to Pasquotank County prior to the due date and prior to the publishing of the new discount schedule under G.S. 105-360(c)(3) shall be entitled to the discount in effect at the time payment was made.

**SECTION 5.** This act is effective when it becomes law. Section 4 of this act applies only to the 2010 process of adopting a resolution to set the discount to be applied to taxes paid prior to the due date.

