

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011**

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HOUSE DRH30067-MC-43 (02/03)

Short Title: Tax Certification - Add Brunswick County. (Local)

Sponsors: Representative Iler.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE BRUNSWICK COUNTY TO REQUIRE THE PAYMENT OF
3 DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING
4 PROPERTY.

5 The General Assembly of North Carolina enacts:

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

7 "**§ 161-31. Tax certification.**

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

14 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a
15 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register
16 of deeds shall accept without certification a deed submitted for registration under the
17 supervision of a closing attorney and containing this statement on the deed: "This instrument
18 prepared by: _____, a licensed North Carolina attorney. Delinquent taxes, if any, to be
19 paid by the closing attorney to the county tax collector upon disbursement of closing proceeds."

20 (b) Applicability. – This section applies only to Alexander, Anson, Beaufort, Bertie,
21 Brunswick, Burke, Cabarrus, Camden, Carteret, Caswell, Catawba, Cherokee, Chowan, Clay,
22 Cleveland, Currituck, Dare, Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Gaston,
23 Gates, Graham, Granville, Greene, Halifax, Harnett, Haywood, Henderson, Hertford, Hyde,
24 Iredell, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell,
25 Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt,
26 Polk, Robeson, Rockingham, Rowan, Rutherford, Stanly, Surry, Swain, Transylvania, Tyrrell,
27 Vance, Warren, Washington, Wayne, Wilson, and Yadkin Counties."

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

