

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

S

1

**SENATE BILL 486**

Short Title: Release Subdivided Lots From Tax Liens. (Public)

---

Sponsors: Senators Stein, Vaughan, and Newton.

---

Referred to: Judiciary I.

---

April 4, 2011

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE THE RELEASE OF A SUBDIVIDED TRACT OF LAND FROM A  
3 TAX LIEN UPON PAYMENT OF TAXES DUE ON THAT TRACT.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-362(b) reads as rewritten:

6 "(b) Release of Separate Parcels from Tax Lien. –

7 ...

8 (2) When real property listed as one parcel is divided, a part thereof ~~may~~shall  
9 be released as provided in subdivision (b)(1), above, after the assessed  
10 valuation of the part to be released has been determined and certified to the  
11 tax collector by the tax ~~supervisor~~supervisor and payment of the taxes on  
12 that part, plus any penalties, interest, and costs allowed by law, have been  
13 fully paid.

14 ...."

15 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on  
16 or after July 1, 2011.

