

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE BILL 2339  
Committee Substitute Favorable 6/27/06**

Short Title: Lincoln County Tax Certification.

(Local)

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Sponsors:

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Referred to:

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May 23, 2006

A BILL TO BE ENTITLED

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2 AN ACT TO ALLOW CASWELL, DAVIE, AND LINCOLN COUNTIES TO  
3 REQUIRE THAT ALL TAXES BE PAID ON REAL PROPERTY BEFORE THE  
4 REGISTER OF DEEDS MAY RECORD A DEED TRANSFERRING THAT  
5 PROPERTY AND BEFORE A BUILDING PERMIT MAY BE ISSUED WITH  
6 RESPECT TO THAT PROPERTY.

7 The General Assembly of North Carolina enacts:

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

9       "(b) Applicability. – This section applies only to Anson, Beaufort, Bertie,  
10 Cabarrus, Camden, Carteret, Caswell, Cherokee, Chowan, Clay, Cleveland, Currituck,  
11 Davidson, Davie, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham,  
12 Granville, Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson,  
13 Johnston, Lee, Lenoir, Lincoln, Macon, Madison, Martin, Montgomery, Nash,  
14 Northampton, Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson,  
15 Rockingham, Rowan, Rutherford, Stanly, Surry, Swain, Transylvania, Vance, Warren,  
16 Washington, Wilson, and Yadkin Counties."

17       **SECTION 2.** Section 3(b) of S.L. 2005-433 reads as rewritten:

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

20       **SECTION 3.** This act is effective when it becomes law.