

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

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HOUSE BILL 296  
Committee Substitute Favorable 3/31/11  
Senate State and Local Government Committee Substitute Adopted 6/5/12

Short Title: Sampson-Delinquent Taxpayers.

(Local)

Sponsors:

Referred to:

March 10, 2011

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE SAMPSON COUNTY TO PROHIBIT THE ISSUANCE OF A SPECIAL USE OR CONDITIONAL USE PERMIT, OR A BUILDING PERMIT, TO A DELINQUENT TAXPAYER, AND TO AUTHORIZE SAMPSON COUNTY TO REQUIRE THE PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** 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 1.(b)** This section applies to Sampson County only.

**SECTION 2.** G.S. 153A-357(c) reads as rewritten:

"§ 153A-357. **Permits.**

...

(c) (1) A county may by ordinance provide that a permit may not be issued under subsection (a) 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 building permit may be issued to a person protesting the assessment or collection of property taxes.

(2) This subsection applies to Alexander, Alleghany, Anson, Bertie, Catawba, Chowan, Currituck, Davie, Gates, Greene, Lenoir, Lincoln, Iredell, Sampson, Stokes, Surry, Tyrrell, Wayne, and Yadkin Counties only.

...."

**SECTION 3.** G.S. 161-31(b) reads as rewritten:

"§ 161-31. **Tax certification.**

...

(b) **Applicability.** – This section applies only to Alamance, Alexander, Anson, Beaufort, Bertie, Brunswick, Buncombe, Burke, Cabarrus, Camden, Carteret, Caswell, Catawba, Cherokee, Chowan, Clay, Cleveland, Currituck, Dare, Davidson, Davie, Duplin, Durham,



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1 Edgecombe, Forsyth, Gaston, Gates, Graham, Granville, Greene, Halifax, Harnett, Haywood,  
2 Henderson, Hertford, Hyde, Iredell, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, Macon,  
3 Madison, Martin, McDowell, Montgomery, Nash, Northampton, Onslow, Pasquotank, Pender,  
4 Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan, Rutherford, Sampson, Stanly,  
5 Surry, Swain, Transylvania, Tyrrell, Vance, Warren, Washington, Wayne, Wilson, Yadkin, and  
6 Yancey Counties."

7           **SECTION 4.** This act is effective when it becomes law.