

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011

SESSION LAW 2012-23  
HOUSE BILL 296

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



**SECTION 4.** This act is effective when it becomes law.  
In the General Assembly read three times and ratified this the 12<sup>th</sup> day of June,  
2012.

s/ Walter H. Dalton  
President of the Senate

s/ Thom Tillis  
Speaker of the House of Representatives