

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 431

Short Title: Polk/Graham Delinquent Taxes.

(Local)

Sponsors: Senator Carpenter.

Referred to: Finance.

March 22, 1999

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE POLK AND GRAHAM COUNTIES TO REQUIRE THE
PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE RECORDING
DEEDS CONVEYING PROPERTY.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 161 of the General Statutes is amended by
adding a new section to read:

"§ 161-31. Tax certification.

The board of commissioners of a county may, by resolution, require the register of
deeds not to accept any deed for registration unless the county tax collector has certified
that no delinquent ad valorem county taxes, ad valorem municipal taxes, or taxes with
which the collector is charged are a lien on the property described in the deed."

Section 2. This act applies only to Polk and Graham Counties.

Section 3. This act is effective when it becomes law.