

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2003**

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**HOUSE BILL 1378**

Short Title: Edgecombe/Wilson Deeds. (Local)

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Sponsors: Representatives Tolson, Farmer-Butterfield (Primary Sponsors); and  
Cunningham.

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Referred to: Rules, Calendar, and Operations of the House.

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May 11, 2004

A BILL TO BE ENTITLED

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2 AN ACT TO PERMIT THE EDGECOMBE AND WILSON COUNTY BOARDS OF  
3 COMMISSIONERS TO REQUIRE THE REGISTER OF DEEDS IN THE  
4 COUNTY NOT TO ACCEPT ANY DEED TRANSFERRING REAL PROPERTY  
5 FOR REGISTRATION UNLESS THE COUNTY TAX COLLECTOR CERTIFIES  
6 THAT NO DELINQUENT TAXES ARE DUE ON THAT PROPERTY.

7 The General Assembly of North Carolina enacts:

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

9 **"§ 161-31. Tax certification.**

10 (a) Tax Certification. – The board of commissioners of a county may, by  
11 resolution, require the register of deeds not to accept any deed transferring real property  
12 for registration unless the county tax collector has certified that no delinquent ad  
13 valorem county taxes, ad valorem municipal taxes, or other taxes with which the  
14 collector is charged are a lien on the property described in the deed. The county  
15 commissioners may describe the form the certification must take in its resolution.

16 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a  
17 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the  
18 register of deeds shall accept without certification a deed submitted for registration  
19 under the supervision of a closing attorney and containing this statement on the deed:  
20 "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney.  
21 Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector  
22 upon disbursement of closing proceeds."

23 (b) Applicability. – This section applies only to Alleghany, Anson, Beaufort,  
24 Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck,  
25 Davidson, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville,  
26 Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Lee, Macon, Madison,  
27 Martin, Montgomery, Northampton, Pasquotank, Perquimans, Person, Pitt, Polk,

- 1 Rockingham, Rowan, Rutherford, Stanly, Swain, Transylvania, Vance, Warren,  
2 Washington, Wilson, and Yadkin Counties."  
3           **SECTION 2.** This act is effective when it becomes law.