

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE BILL 972
Committee Substitute Favorable 4/24/03

Short Title: Property Tax Certification Procedure.

(Public)

Sponsors:

Referred to:

April 9, 2003

A BILL TO BE ENTITLED

AN ACT TO ALLOW AN INTERNET-BASED ALTERNATIVE TO PROPERTY
TAX CERTIFICATION PROCEDURES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-361 is amended by adding a new subsection to read:

"(e) Internet. – If the taxing unit maintains an Internet web site on which current information on the amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property is available, the governing body of the taxing unit may adopt a resolution to allow a person to rely on information obtained from the web site as if it were a certificate issued pursuant to this section as of the date stated on the web site. The web site must clearly state the date as of which the information is current. The person who relies on the web site information must keep and present a copy of the information as necessary or appropriate, as if the copy were a certificate issued under subsection (a) of this section. The tax collector shall be liable on the tax collector's bond for any loss to the taxing unit arising from an understatement of the tax and special assessment obligations contained in the information available on the web site."

SECTION 2. This act is effective when it becomes law.