## GENERAL ASSEMBLY OF NORTH CAROLINA

## **SESSION 1997**

S 1 SENATE BILL 186 Short Title: Alleghany/Delinquent Prop. Taxes. (Local) Sponsors: Senators Foxx; and East. Referred to: State Government, Local Government, and Personnel. February 19, 1997 A BILL TO BE ENTITLED AN ACT REQUIRING THE PAYMENT OF DELINQUENT TAXES IN ALLEGHANY COUNTY BEFORE RECORDING DEEDS CONVEYING PROPERTY SUBJECT TO DELINQUENT TAXES. The General Assembly of North Carolina enacts: Section 1. Section 1 of Chapter 657 of the 1993 Session Laws reads as rewritten: "Section 1. The Register-Registers of Deeds of Ashe County and Alleghany Counties shall not receive for recordation any deed unless the deed is accompanied by a certificate from the Ashe—County Tax Collector to the effect that all delinquent taxes upon the property described in the deed offered for recordation have been paid." Section 2. This act is effective when it becomes law.

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