

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

**SESSION LAW 2002-51
HOUSE BILL 1533**

AN ACT TO AUTHORIZE CERTAIN COUNTIES TO REQUIRE THE PAYMENT OF DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS CONVEYING PROPERTY AND TO MODIFY THE TIMETABLE FOR STOKES COUNTY OR ANY OF ITS MUNICIPALITIES TO ADOPT A SCHEDULE OF DISCOUNTS FOR PREPAYMENT OF PROPERTY TAXES.

The General Assembly of North Carolina enacts:

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

"§ 161-31. Tax certification.

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

(b) Applicability. – This section applies only to Alleghany, Anson, Beaufort, Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck, Davidson, Durham, Forsyth, Gaston, Graham, Granville, Harnett, Haywood, Henderson, Hertford, Iredell, Jackson, Lee, Macon, Madison, Martin, Montgomery, Northampton, Pasquotank, Perquimans, Person, Pitt, Polk, Rockingham, Rowan, Rutherford, Stanly, Swain, Transylvania, Vance, Warren, Washington, and Yadkin Counties."

SECTION 2. Notwithstanding G.S. 105-360(c), the governing body of Stokes County or any of its municipalities may provide by resolution or ordinance, without the approval of the Department of Revenue, a schedule of discounts to be applied to taxes paid prior to November 1, 2002, or such lesser time as the governing body may direct. The governing body of Stokes County or any of its municipalities shall send a certified copy of any resolution adopted pursuant to this act to the Department of Revenue and it shall publish the discount schedule at least once in some newspaper having general circulation in the taxing unit.

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

In the General Assembly read three times and ratified this the 30th day of July, 2002.

s/ Beverly E. Perdue
President of the Senate

s/ James B. Black
Speaker of the House of Representatives