

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003**

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**SENATE BILL 1093
Finance Committee Substitute Adopted 5/25/04**

Short Title: Edgecombe/Wilson Tax Certification.

(Local)

Sponsors:

Referred to:

May 13, 2004

A BILL TO BE ENTITLED

1 AN ACT TO ADD EDGECOMBE AND WILSON COUNTIES TO THOSE
2 COUNTIES AUTHORIZED TO USE A TAX CERTIFICATION PROCESS TO
3 ASSIST IN THE COLLECTION OF DELINQUENT PROPERTY TAXES.
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5 The General Assembly of North Carolina enacts:

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

7 "**§ 161-31. Tax certification.**

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

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

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

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