GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2005

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HOUSE BILL 787 Committee Substitute Favorable 5/12/05

Sponsors:

Referred to:

March 17, 2005

1	A BILL TO BE ENTITLED
2	AN ACT REQUIRING THE PAYMENT OF DELINQUENT TAXES IN ASHE
3	COUNTY BEFORE RECORDING DEEDS CONVEYING PROPERTY SUBJECT
4	TO DELINQUENT TAXES AND PROVIDING THAT YADKIN COUNTY MAY
5	PROHIBIT ISSUANCE OF A BUILDING PERMIT TO A DELINQUENT
6	TAXPAYER.
7	The General Assembly of North Carolina enacts:
8	SECTION 1. Section 1 of Chapter 657 of the 1993 Session Laws, as
9	amended by Section 9 of S.L. 1997-410, reads as rewritten:
10	"Section 1. The Registers Register of Deeds of Alleghany and Ashe CountiesCounty
11	shall not receive for recordation any deed unless the deed is accompanied by a
12	certificate from the Ashe County Tax Collector and any municipal tax collector, where
13	applicable, to the effect that all delinquent taxes upon the property described in the deed
14	offered for recordation have been paid."
15	SECTION 2. G.S. 153A-357 is amended by adding a new subsection to
16	read:
17	"(c) A county may by ordinance provide that a permit may not be issued under
18	subsection (a) of this section to a person who owes delinquent property taxes,
19	determined under G.S. 105-360, on property owned by the person."
20	SECTION 3. Section 1 of this act applies to Alleghany County and Ashe
21	County only. Section 2 applies to Yadkin County only.
22	SECTION 4. This act is effective when it becomes law.

(Local)