

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2009

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SENATE DRS65002-MC-240 (03/15)

Short Title: Municipal Tax Certification.

(Local)

Sponsors: Senator Albertson.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO HELP MUNICIPALITIES COLLECT DELINQUENT PROPERTY TAXES.

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 2 of Chapter 161 of the General Statutes is amended by adding a new section to read:

**"§ 161-32. Municipal tax certification.**

(a) Tax Certification. – If a county tax collector is not charged with collecting ad valorem municipal taxes for each municipality in the county, the board of commissioners of the county may, by resolution, require the register of deeds not to accept for registration any deed transferring real property located within a municipality in the county unless the tax collector charged with collecting ad valorem municipal taxes for the municipality has certified that no delinquent ad valorem municipal taxes 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) Exception to Tax Certification. – If a board of county commissioners adopts a resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register of deeds shall accept without certification a deed submitted for registration under the supervision of a closing attorney and containing this statement on the deed: "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney. Delinquent ad valorem municipal taxes, if any, to be paid by the closing attorney to the tax collector for the municipality upon disbursement of closing proceeds."

(c) Applicability. – This section applies only to Duplin County."

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



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