

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 537
HOUSE BILL 537

AN ACT TO REQUIRE TAX INFORMATION ON DEEDS BEFORE THEY MAY
BE RECORDED IN MITCHELL COUNTY.

The General Assembly of North Carolina enacts:

Section 1. Chapter 47 of the General Statutes is amended by adding a new section to read:

"§ 47-17.2. Deeds registered or ordered to be registered to bear tax information.—The register of deeds of any county in North Carolina may not accept for registration, nor may any judge order registration pursuant to G.S. 47-14, of any deed, unless the first page of the deed bears the stamps of the county tax supervisor and tax collector indicating that all taxes have been paid and bears a notation from the tax supervisor or tax collector indicating who is responsible for the tax on the property for the current year."

Sec. 2. This act applies to Mitchell County only.

Sec. 3. This act shall become effective July 1, 1987, and applies to deeds registered on or after that date.

In the General Assembly read three times and ratified this the 3rd day of July, 1987.