

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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SENATE BILL 566

Short Title: Modify Tax Foreclosure Notice.

(Public)

Sponsors: Senator Sands.

Referred to: Judiciary II.

March 21, 1989

A BILL TO BE ENTITLED

1 AN ACT TO REPEAL THE REQUIREMENT THAT LIENHOLDERS OF RECORD
2 FILE A REQUEST IN ORDER TO RECEIVE NOTICE OF AN IN REM TAX
3 FORECLOSURE.
4

5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-375(c) reads as rewritten:

7 "(c) Notice Listing Taxpayer and Others. – The tax collector filing the certificate
8 provided for in subsection (b), above, shall, at least 30 days prior to docketing the
9 judgment, send a registered or certified letter, return receipt requested, to the listing
10 taxpayer at his last known address, and to all lienholders of record, ~~record who have filed~~
11 ~~with the office of the tax collector of the taxing unit or units in which the real property subject~~
12 ~~to his lien is located a request that he be notified of the docketing of a judgment under the~~
13 ~~procedure set forth in this section,~~ stating that the judgment will be docketed and that
14 execution will be issued thereon in the manner provided by law. A notice stating that the
15 judgment will be docketed and that execution will be issued thereon shall also be mailed
16 by certified or registered mail, return receipt requested, to the current owner of the
17 property (if different from the listing owner) if: (i) a deed or other instrument
18 transferring title to and containing the name of the current owner was recorded in the
19 office of the register of deeds or filed or docketed in the office of the clerk of superior
20 court after January 1 of the first year in which the property was listed in the name of the
21 listing owner, and (ii) the tax collector can obtain the current owner's mailing address
22 through the exercise of due diligence. ~~The request from the lienholder shall be made on a~~
23 ~~form supplied by the tax collector and shall describe the real property, indicate whose name it~~
24 ~~is listed in for taxation, and state the name and mailing address of the lienholder.~~ If within 10

1 days following the mailing of said letters of notice, a return receipt has not been
2 received by the tax collector indicating receipt of the letter, then the tax collector shall
3 have a notice published in a newspaper of general circulation in said county once a
4 week for two consecutive weeks directed to, and naming, all unnotified lienholders and
5 the listing taxpayer that a judgment will be docketed against the listing taxpayer. The
6 notice shall contain the proposed date of such docketing, that execution will issue
7 thereon as provided by law, a brief description of the real property affected, and notice
8 that the lien may be paid off prior to judgment being entered. All costs of mailing and
9 publication, plus a charge of fifty dollars (\$50.00) to defray administrative costs, shall
10 be added to ~~those set forth in subsection (b).~~ the amount of taxes that are a lien on the real
11 property and shall be paid by the taxpayer to the taxing unit at the time the taxes are
12 collected or the property is sold."

13 Sec. 2. This act shall become effective October 1, 1989, and applies to
14 foreclosure proceedings begun on or after that date.