

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 682  
SENATE BILL 566

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

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-375(c), as amended by Section 7 of Chapter 37, Session Laws of 1989, reads as rewritten:

"(c) Notice Listing Taxpayer and Others. – The tax collector filing the certificate provided for in subsection (b), above, shall, at least 30 days prior to docketing the judgment, send a registered or certified letter, return receipt requested, to the listing taxpayer at his last known address, and to all lienholders of record who have a lien against the listing taxpayer or against any subsequent owner of the property (including any liens referred to in the conveyance of the property to the listing taxpayer or to the subsequent owner of the property), ~~who have filed with the office of the tax collector of the taxing unit or units in which the real property subject to his lien is located a request that he be notified of the docketing of a judgment under the procedure set forth in this section,~~ stating that the judgment will be docketed and that execution will be issued thereon in the manner provided by law. A notice stating that the judgment will be docketed and that execution will be issued thereon shall also be mailed by certified or registered mail, return receipt requested, to the current owner of the property (if different from the listing owner) if: (i) a deed or other instrument transferring title to and containing the name of the current owner was recorded in the office of the register of deeds or filed or docketed in the office of the clerk of superior court after January 1 of the first year in which the property was listed in the name of the listing owner, and (ii) the tax collector can obtain the current owner's mailing address through the exercise of due diligence. ~~The request from the lienholder shall be made on a form supplied by the tax collector and shall describe the real property, indicate whose name it is listed in for taxation, and state the name and mailing address of the lienholder.~~ If within 10 days following the mailing of said letters of notice, a return receipt has not been received by the tax collector indicating receipt of the letter, then the tax collector shall have a notice published in a newspaper of general circulation in said county once a week for two consecutive weeks directed to, and naming, all unnotified lienholders and the listing taxpayer that a judgment will be docketed against the listing taxpayer. The notice shall contain the proposed date of such docketing, that execution will issue thereon as provided by law, a brief description of the real property affected, and notice that the lien may be paid off prior to judgment being entered. All costs of mailing and publication,

plus a charge of fifty dollars (\$50.00) to defray administrative costs, shall be added to the amount of taxes that are a lien on the real property and shall be paid by the taxpayer to the taxing unit at the time the taxes are collected or the property is sold."

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

In the General Assembly read three times and ratified this the 26th day of July, 1989.