

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 1067

Short Title: Mobile Home Lienholder Tax Payment.

(Public)

Sponsors: Representatives Locke; Brawley, McCrary, and Tolson.

Referred to: Business & Labor, if favorable, Finance.

May 15, 1995

A BILL TO BE ENTITLED

1 AN ACT TO REQUIRE A RESIDENT LIENHOLDER TO PAY ONLY THE
2 CURRENT YEAR'S PROPERTY TAXES AFTER OBTAINING A MOBILE
3 HOME MOVING PERMIT.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-316.4 reads as rewritten:

7 "**§ 105-316.4. Issuance of permits under repossession.**

8 Notwithstanding the provisions of G.S. 105-316.2(a) and 105-316.3(a), ~~above,~~
9 ~~any person a resident of this State~~ who intends to take possession of a mobile home,
10 whether by judicial or nonjudicial authority, as a holder of a lien on ~~said the~~ mobile home
11 shall apply for, and be issued, the permit herein provided without paying all taxes may
12 obtain the tax permit without paying the taxes due to be paid by the owner of the mobile
13 home being repossessed, upon notifying the tax collector of the location in North
14 Carolina to which the mobile home is to be taken. At the time of notification the tax
15 collector shall ~~render to the holder of the lien~~ give the lienholder a statement of taxes due
16 to the county and any other taxing units against only the mobile ~~home.~~ home for the
17 current tax year and for all other tax years. Within seven days ~~of~~ after the issuance of the
18 ~~permit the applicant permit,~~ the resident lienholder shall pay to the tax collector the
19 current year's taxes due as set forth in the statement.

1 ~~Notwithstanding the foregoing, any applicant~~ A lienholder who is a ~~nonresident~~ not a
2 resident of North Carolina must pay all the taxes due as ~~set forth above~~ required by G.S.
3 105-316.2(a) at the time of notification to the tax collector and application for the permit.

4 ~~Upon issuance of the permit and the payment of any taxes as prescribed herein, the~~
5 ~~mobile home shall no longer be subject to levy or attachment of any lien for any other~~
6 ~~taxes then owed by the owner thereof, whether or not previously determined."~~

7 Sec. 2. This act is effective for taxes imposed for taxable years beginning on
8 or after July 1, 1996.