

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1999

SESSION LAW 1999-326  
HOUSE BILL 251

AN ACT TO REQUIRE PAYMENT OF DELINQUENT TAXES FOR THE TOWN  
OF BAKERSVILLE BEFORE RECORDING DEEDS CONVEYING PROPERTY  
SUBJECT TO THE DELINQUENT TAXES.

The General Assembly of North Carolina enacts:

Section 1. Section 1 of Chapter 537 of the 1987 Session Laws, as amended by S.L. 1997-410, reads as rewritten:

"Section 1. The Register of Deeds of Mitchell County shall not receive for recordation any deed unless the following conditions are met:

- (1) The deed is accompanied by a certificate from the Mitchell County Tax Collector to the effect that all delinquent county taxes and all delinquent taxes for municipalities for which the county collects taxes have been paid with respect to the property described in the deed.
- (2) If the property described in the deed is located in whole or in part in the Town of Spruce Pine, ~~Pine~~ or the Town of Bakersville, the deed is accompanied by a certificate from the tax collector for ~~the town~~ each of these towns in which it is located to the effect that all delinquent municipal taxes have been paid with respect to the property."

Section 2. This act becomes effective August 1, 1999, and applies to deeds recorded on or after that date.

In the General Assembly read three times and ratified this the 20th day of July, 1999.

s/ Dennis A. Wicker  
President of the Senate

s/ James B. Black  
Speaker of the House of Representatives