

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 444

Short Title: Polk Delinquent Taxes.

(Local)

Sponsors: Representative Horn.

Referred to: Rules, Calendar and Operations of the House.

March 15, 1999

A BILL TO BE ENTITLED

1 AN ACT TO AUTHORIZE POLK COUNTY TO REQUIRE THE PAYMENT OF
2 DELINQUENT PROPERTY TAXES BEFORE RECORDING DEEDS
3 CONVEYING PROPERTY.
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5 The General Assembly of North Carolina enacts:

6 Section 1. Article 2 of Chapter 161 of the General Statutes is amended by
7 adding a new section to read:

8 "**§ 161-31. Tax certification.**

9 The board of commissioners of a county may, by resolution, require the register of
10 deeds not to accept any deed for registration unless the county tax collector has certified
11 that no delinquent ad valorem county taxes, ad valorem municipal taxes, or taxes with
12 which the collector is charged are a lien on the property described in the deed."

13 Section 2. This act applies only to Polk County.

14 Section 3. This act is effective when it becomes law.