

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

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**SENATE 549**

Short Title: Stokes, Alleghany Delinquent Taxes.

(Local)

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Sponsors: Senators Foxx; and Berger.

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Referred to: Finance.

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March 20, 2001

A BILL TO BE ENTITLED

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2 AN ACT TO REQUIRE PAYMENT OF DELINQUENT TAXES FOR STOKES  
3 COUNTY BEFORE RECORDING DEEDS CONVEYING PROPERTY SUBJECT  
4 TO THE TAXES AND MODIFYING A SIMILAR REQUIREMENT FOR  
5 ALLEGHANY COUNTY.

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.** Section 1 of Chapter 657 of the 1993 Session Laws, as  
8 amended by Section 9 of S.L. 1997-410, reads as rewritten:

9 "Section 1. The Registers of Deeds of ~~Alleghany~~ and Ashe and Stokes Counties  
10 shall not receive for recordation any deed unless the deed is accompanied by a  
11 certificate from the County Tax Collector to the effect that all delinquent taxes upon the  
12 property described in the deed offered for recordation have been paid."

13 **SECTION 2.** The Register of Deeds of Alleghany County shall not receive  
14 for recordation any deed unless the deed is accompanied by a certificate the  
15 Alleghany Tax Collector has furnished pursuant to G.S. 105-361 to the effect that  
16 delinquent taxes upon the property described in the deed offered for recordation have  
17 been paid.

18 **SECTION 3.** This act becomes effective on the first day of the second  
19 month after it becomes law.