

**NORTH CAROLINA GENERAL ASSEMBLY
LEGISLATIVE FISCAL NOTE**

BILL NUMBER: HB 108 Senate Committee Substitute

SHORT TITLE: Certain Counties Delinquent Taxes

SPONSOR(S):

FISCAL IMPACT					
	Yes ()	No (X)	No Estimate Available (X)		
	<u>FY 2001-02</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>	<u>FY 2005-06</u>
REVENUES					
General Fund			* <u>No General Fund Impact</u> *		
Local Government			* See Assumptions and Methodology *		
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED:	County Governments, Registers of Deeds, County Tax Collectors.				
EFFECTIVE DATE:	When it becomes law.				

BILL SUMMARY: Under the legislation a local board of county commissioners may, by resolution, require that the Register of Deeds not accept any deed for registration unless the county tax collector has certified that no delinquent ad valorem taxes are owed on the property. This includes county and municipal taxes, as well as taxes that are a lien against the property on the deed.

ASSUMPTIONS AND METHODOLOGY: Currently a deed can be transferred with delinquent ad valorem taxes outstanding on the property. This makes collection of those outstanding taxes difficult. The bill allows counties to bar the Register of Deeds from filing those deeds if delinquent taxes are owed. As such, the legislation is a potential tool to assist with the collection of delinquent taxes. Because the language is permission, and no estimate of the amount of property transferred with outstanding taxes is available, no fiscal impact analysis is possible on the bill. Because the bill only impacts local governments there is no General Fund impact.

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DATE: June 15, 2001



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