

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H.B. 201
Feb 26, 2019
HOUSE PRINCIPAL CLERK

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HOUSE BILL DRH30082-MC-81A

Short Title: Register of Deeds Tax Cert. Expansion. (Public)

Sponsors: Representatives Hurley and McNeill (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW ANY COUNTY TO NOT ACCEPT THE REGISTRATION OF A DEED
3 TRANSFERRING REAL PROPERTY WHEN TAXES ARE DELINQUENT.
4 The General Assembly of North Carolina enacts:
5 SECTION 1. G.S. 161-31 reads as rewritten:
6 "§ 161-31. Tax certification.
7 (a) Tax Certification. – The board of commissioners of a county may, by resolution,
8 require the register of deeds not to accept any deed transferring real property for registration
9 unless the county tax collector has certified that no delinquent ad valorem county taxes, ad
10 valorem municipal taxes, or other taxes with which the collector is charged are a lien on the
11 property described in the deed. The county commissioners may describe the form the certification
12 must take in its resolution.
13 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a
14 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the register
15 of deeds shall accept without certification a deed submitted for registration under the supervision
16 of a closing attorney and containing this statement on the deed: "This instrument prepared by:
17 _____, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing
18 attorney to the county tax collector upon disbursement of closing proceeds."
19 (b) Applicability. — ~~This section applies only to Alamance, Alexander, Anson, Beaufort,~~
20 ~~Bertie, Bladen, Brunswick, Buncombe, Burke, Cabarrus, Caldwell, Camden, Carteret, Caswell,~~
21 ~~Catawba, Cherokee, Chowan, Clay, Cleveland, Columbus, Currituck, Dare, Davidson, Davie,~~
22 ~~Duplin, Durham, Edgecombe, Forsyth, Franklin, Gaston, Gates, Graham, Granville, Greene,~~
23 ~~Halifax, Harnett, Haywood, Henderson, Hertford, Hoke, Hyde, Iredell, Jackson, Johnston, Jones,~~
24 ~~Lee, Lenoir, Lincoln, Macon, Madison, Martin, McDowell, Montgomery, Nash, Northampton,~~
25 ~~Onslow, Pasquotank, Pender, Perquimans, Person, Pitt, Polk, Robeson, Rockingham, Rowan,~~
26 ~~Rutherford, Sampson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Tyrrell, Vance,~~
27 ~~Warren, Washington, Wayne, Wilson, Yadkin, and Yancey Counties."~~
28 SECTION 2. This act is effective when it becomes law.

