

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 251

Short Title: Bakersville Delinquent Taxes.

(Local)

Sponsors: Representatives Thompson and Buchanan (Primary Sponsors).

Referred to: Local Government I.

March 4, 1999

A BILL TO BE ENTITLED

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 June 1, 1999, and applies to deeds recorded on or after that date.