

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE BILL 131\***

Short Title: Onslow Deed Recording. (Local)

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Sponsors: Representatives Grady; Cleveland and Tucker.

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Referred to: Local Government II.

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February 9, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ADD ONSLOW COUNTY TO THOSE COUNTIES AUTHORIZED TO  
2 USE A TAX CERTIFICATION PROCESS TO ASSIST IN THE COLLECTION  
3 OF DELINQUENT PROPERTY TAXES.  
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 161-31 reads as rewritten:

7 "**§ 161-31. Tax certification.**

8 (a) Tax Certification. – The board of commissioners of a county may, by  
9 resolution, require the register of deeds not to accept any deed transferring real property  
10 for registration unless the county tax collector has certified that no delinquent ad  
11 valorem county taxes, ad valorem municipal taxes, or other taxes with which the  
12 collector is charged are a lien on the property described in the deed. The county  
13 commissioners may describe the form the certification must take in its resolution.

14 (a1) Exception to Tax Certification. – If a board of county commissioners adopts a  
15 resolution pursuant to subsection (a) of this section, notwithstanding the resolution, the  
16 register of deeds shall accept without certification a deed submitted for registration  
17 under the supervision of a closing attorney and containing this statement on the deed:  
18 "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney.  
19 Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector  
20 upon disbursement of closing proceeds."

21 (b) Applicability. – This section applies only to Alleghany, Anson, Beaufort,  
22 Bertie, Cabarrus, Camden, Carteret, Cherokee, Chowan, Clay, Cleveland, Currituck,  
23 Davidson, Duplin, Durham, Edgecombe, Forsyth, Gaston, Gates, Graham, Granville,  
24 Halifax, Harnett, Haywood, Henderson, Hertford, Hyde, Iredell, Jackson, Lee, Lenoir,  
25 Macon, Madison, Martin, Montgomery, Nash, Northampton, Onslow, Pasquotank,  
26 Pender, Perquimans, Person, Pitt, Polk, Rockingham, Rowan, Rutherford, Stanly,  
27 Swain, Transylvania, Vance, Warren, Washington, Wilson, and Yadkin Counties."

28 **SECTION 2.** This act is effective when it becomes law.