

BUNCOMBE COUNTY REGISTER OF DEEDS

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BUNCOMBE COUNTY TAX DEPARTMENT

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Memorandum

To: Attorneys, Paralegals, and other Legal Staff
From: Gary Roberts and Drew Reisinger
CC: Michael Frue, County Attorney
Date: May 24, 2011
Subject: Paying Delinquent Taxes before recording deeds conveying property

The Buncombe County Commissioners have approved a resolution requiring that all delinquent property taxes be paid before recording deeds conveying property. This resolution will become effective on August 1, 2011. *Please note – property taxes become delinquent each year at the close of business on January 5th.*

Before recording your deed, please come to the Tax Department's payment counter and we will have a tax employee review the deed for any delinquent taxes. Our office will stamp the deed that taxes are satisfied and you may record your deed at this point. Please call our office in advance if you plan to record a deed dividing a parcel or anticipate any other situation that may take us more time to review.

Also, a licensed attorney may state on the deed to be recorded, in the manner prescribed by state statute and the Commissioners' resolution, that delinquent taxes will be paid out of closing proceeds and thereby dispense with the need to go to the Tax Department for certification prior to recording.

Please know the Register of Deeds and the Tax Department will strive to make this process as easy as permissible between our two offices. Attached is a copy of the resolution approved by the County Commissioners.

Should you have any questions or concerns about this new process, please contact us at the numbers listed at top of the memo.

We thank you in advance for your assistance as we begin working with the new procedures.

RESOLUTION # 11/05/10

RESOLUTION REQUIRING PAYMENT OF DELINQUENT PROPERTY TAXES
BEFORE RECORDING DEEDS CONVEYING PROPERTY

- WHEREAS, pursuant to General Assembly of North Carolina Session Law 2011-45, ratified and effective as of April 20, 2011 thereby amending G.S. §161-31, the Buncombe County Board of Commissioners may, by resolution, require the Register of Deeds not to accept any deed transferring real property for registration unless the Tax Collector has certified that no delinquent ad valorem taxes or other taxes with which the collector is charged are a lien on the property described in the deed; and
- WHEREAS, the Tax Collector indicates that such authority will assist in the collection of taxes and reduce costs of collection of the taxes which he is charged to collect; and
- WHEREAS, the Tax Collector and Register of Deeds have discussed a process to implement this certification requirement and they are of the opinion that a certification procedure can be implemented in Buncombe County with minimal impact to the current level of services afforded the public and practicing attorneys; and
- WHEREAS, this Board is of the opinion that it is in the best interests of the citizens and residents of the County to adopt this resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the Register of Deeds shall not accept any deed transferring real property for registration unless the Tax Collector has certified that no delinquent ad valorem county taxes, ad valorem municipal taxes, or other taxes with which the collector is charged are a lien on the property described in the deed.
2. That this Board hereby delegates to the Tax Collector and Register of Deeds, by and with the approval of the County Attorney, the form the certification must take.
3. That notwithstanding this Resolution, the Register of Deeds shall accept without certification a deed submitted for registration under the supervision of a closing attorney and containing this statement on the deed: "This instrument prepared by: _____, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds."
4. If any section, subsection, sentence, clause, or phrase of this ordinance is, for

any reason, held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Commissioners hereby declare that it would have passed this ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that anyone or more sections, subsections, sentences, clauses, or phrases be declared invalid.

5. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.
6. That this resolution shall be effective on August 1, 2011.

Read, approved and adopted this 17th day of May, 2011.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE


Kathy Hughes, Clerk

By: 
David Gantt, Chairman

APPROVED AS TO FORM


Michael C. Frue, County Attorney