## **RESOLUTION #**

## 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 this Board is of the opinion that it is in the best interests of the citizens and WHEREAS, 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 17<sup>th</sup> day of May, 2011.

ATTEST	BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE
	Ву:
Kathy Hughes, Clerk	David Gantt, Chairman
APPROVED AS TO FORM	
 Michael C. Frue. County Attorney	