NORTH CAROLINA )
)
DAVIDSON COUNTY )

RESOLUTION
OF THE DAVIDSON COUNTY BOARD OF COMMISSIONERS
REGARDING COLLECTION OF DELINQUENT PROPERTY TAXES
UPON TRANSFER OF PROPERTY

WHEREAS, North Carolina General Statute §161-31 authorizes the Board of Commissioners of certain specifically identified counties to adopt a resolution requiring the Register of Deeds of those counties not to accept any deed transferring real property for registration unless (1) the County 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 or, (2) the deed contains a statement from a licensed North Carolina attorney confirming that such delinquent taxes, if any, shall be paid by the closing attorney, to the Tax Collector; and

WHEREAS, Davidson County is one of the counties to which G.S. §161-31 applies; and

WHEREAS, the Tax Administrator for Davidson County is also the Tax Collector for Davidson County; and

WHEREAS, it is in the best interests of the citizens of Davidson County that delinquent taxes are collected on real property prior to the transfer of such real property.

NOW, THEREFORE, BE IT RESOLVED, that the Register of Deeds of Davidson County shall not accept any deed transferring real property for registration unless the Davidson County Tax Administrator has certified that no delinquent ad valorem taxes, or other taxes with which the Tax Administrator is charged with collecting, are a lien on the property described in the deed; and

BE IT FURTHER RESOLVED that the Register of Deeds of Davidson County shall accept without certification from the Davidson County Tax Administrator 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*;" and

BE IT FURTHER RESOLVED that the Davidson County Tax Administrator is authorized to develop such forms, stamps, policies, and other administrative mechanisms as are necessary and otherwise consistent with law to carry out the intent of this Resolution; and

BE IT FURTHER RESOLVED that this Resolution shall apply to all deeds submitted for registration after March 1, 2019.

ADOPTED this the 14th day of August, 2018.

Todd Yates, Vice-Chairman
Davidson Co. Board of Commissioners

ATTEST:

Deborah J. Harris

Deborah J. Harris, Clerk
Davidson County Board of Commissioners