

Resolution No. 2019-03-11-001

Resolution Requiring Tax Certification For Deeds Transferring Real Property

WHEREAS, North Carolina General Statute 161-31 provides that a board of commissioners of a county may, by resolution, require the register of deeds not to accept any deed transferring real property for registration unless 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, and;

WHEREAS, North Carolina General Statute 161-31 provides for an exception in that 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.", and;

WHEREAS, North Carolina General Statute 161-31 is applicable to Beaufort County, and;

WHEREAS, the Board of Commissioners discussed and adopted this resolution at its regularly scheduled meeting held on March 11, 2019.

NOW, THEREFORE, BE IT RESOLVED, that the Beaufort County Board of Commissioners requires the register of deeds not to accept any deed transferring real property for registration unless 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, with the exception that 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.".

BE IT FURTHER RESOLVED, that this certification requirement shall become effective on May 1, 2019.


ADOPTED, this the 11th day of March 2019.



(SEAL)

ATTEST:


Jerry Evans, Chairman
Beaufort County Board of Commissioners


Kathleen Mosher, Clerk to the Board