

MACON COUNTY BOARD OF COMMISSIONERS

**RESOLUTION REQUIRING TAX CERTIFICATION
PRIOR TO RECORDING DEEDS IN MACON COUNTY**

Whereas, N.C.G.S. §161.31 authorizes Macon County to require the certification that no delinquent property taxes are due on real estate prior to recording a deed conveying that real estate; and

Whereas, this certification will enhance the County's ability to collect delinquent property taxes.

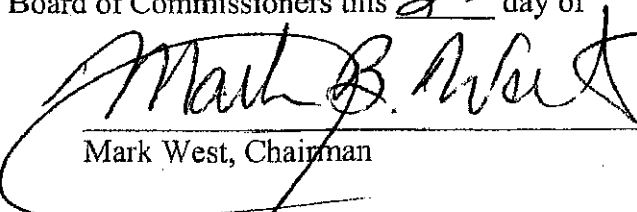
Therefore, it is hereby resolved by the Macon County Board of Commissioners as follows:

Pursuant to N.C.G.S. §161.31, the Register of Deeds shall not 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. In order to obtain the required certification, the person seeking certification shall provide the tax collector the names of the listing owners for each of the ten years preceding the date of the request in a form approved by the tax collector. Within 24 hours after the request is made, the tax collector or a deputy tax collector shall affix a stamp to the face of the instrument, which stamp shall be signed or initialed by the tax collector or a deputy tax collector as certification that no delinquent taxes are due. The form of the stamp to be affixed to the face of the instrument shall be as approved by the tax collector.

The certification described above shall not be required and the Register of Deeds shall accept without certification any 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."

This resolution shall be forwarded to the Register of Deeds.

Adopted by the Macon County Board of Commissioners this 2nd day of August, 2004.


Mark West, Chairman

Attest:


Clerk to the Board