

State of North Carolina
County of Burke

**RESOLUTION
REQUIRING THE REGISTER OF DEEDS OF BURKE COUNTY NOT TO ACCEPT
DEEDS TRANSFERRING REAL PROPERTY FOR REGISTRATION WHERE
PROPERTY IS SUBJECT TO DELINQUENT TAXES**

Whereas, N.C.G.S. 161-31 authorizes the Board of Commissioners of certain specifically-identified counties to adopt a resolution requiring the Register of Deeds of that county not to accept any deed transferring real property for registration unless (1) the tax collector for that county has certified that no delinquent ad valorem taxes, or other taxes which the collector is charged with collecting, 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 county tax collector upon disbursement of closing proceeds; and

Whereas, on July 16, 2007, HB 464 was enacted by the North Carolina General Assembly specifically authorizing Burke County to approve a resolution exercising the powers provided at N.C.G.S. 161-31; and

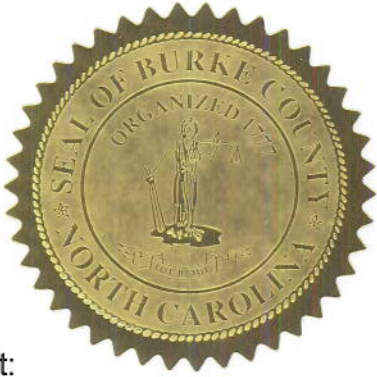
Whereas, it is in the best interest of the citizens of Burke County that delinquent taxes are collected on real property prior to the transfer of such real property;

Now, therefore, be it resolved, that, pursuant to N.C.G.S. 161-31, the Register of Deeds of Burke County shall not accept any deed transferring real property for registration unless the Burke County Tax Collector has certified that no delinquent ad valorem county taxes, or other taxes with which the collector is charged are a lien on the property described in the deed;

Be it further resolved, that the Register of Deeds of Burke County shall accept without certification from the county tax collector a deed submitted for registration under the supervision of a licensed North Carolina Attorney and containing the following 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 the Tax Collector 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 May 1, 2014.



Adopted this 18th day of March, 2014.

A handwritten signature in blue ink, appearing to read "Johnnie W. Carswell", is written over a horizontal line.

Johnnie W. Carswell, Chairman
Burke County Board of Commissioners

Attest:

A handwritten signature in blue ink, appearing to read "Kay Honeycutt Draughn", is written over a horizontal line.

Kay Honeycutt Draughn, CMC, NCCCC
Clerk to the Board