

HOUSE BILL 247:

Avery/Crossnore Deed Record./Delinquent Taxes.

2023-2024 General Assembly

Committee: House Local Government. If favorable, re- Date: March 14, 2023

refer to Rules, Calendar, and Operations of the

House

Introduced by: Rep. Greene

H247-CSCK-6

Prepared by: Billy Godwin **Analysis of:** PCS to First Edition Anna Parsons

Staff Attorneys

OVERVIEW: House Bill 247 would prohibit the Avery County Register of Deeds from recording deeds transferring property in the Town of Crossnore unless the deed has a certificate from the Town's tax collector stating that no municipal taxes are delinquent. The Proposed Committee Substitute (PCS) would make the effective date October 1, 2023.

CURRENT LAW: The Avery County Register of Deeds is prohibited from recording any deed unless it is accompanied by a certificate from the Avery County Tax Collector indicating that all County taxes and municipal taxes collected by the County have been paid. For property in Newland², Banner Elk³, Sugar Mountain⁴, and Elk Park⁵, the Avery County Register of Deeds is also prohibited from recording any deed unless it is accompanied by a certificate from the municipalities' tax collector that all delinquent municipal taxes have been paid.

BILL ANALYSIS: The PCS to House Bill 247 would add the Town of Crossnore to the list of municipalities in Avery County that require deeds be accompanied by a certificate from the Town's tax collector indicating all delinquent Town taxes have been paid.

EFFECTIVE DATE: The act would become effective October 1, 2023.

BACKGROUND: Each municipality in Avery County collects its own taxes.

⁵ S.L. 2014-69.





Legislative Analysis Division

¹ Chapter 305 of the 1963 Session Laws.

² S.L. 1997-410.

³ S.L. 1998-73.

⁴ S.L. 2010-51.