

## **HOUSE BILL 247:**

## **Avery/Crossnore Deed Record./Delinquent Taxes.**

2023-2024 General Assembly

Committee: House Rules, Calendar, and Operations of the Date: March 14, 2023

House

Introduced by:Rep. GreenePrepared by:Billy GodwinAnalysis of:Second EditionAnna 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.

**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 Newland, Banner Elk, Sugar Mountain, and Elk Park, 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:** 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.

<sup>&</sup>lt;sup>5</sup> S.L. 2014-69.





Legislative Analysis Division

<sup>&</sup>lt;sup>1</sup> Chapter 305 of the 1963 Session Laws.

<sup>&</sup>lt;sup>2</sup> S.L. 1997-410.

<sup>&</sup>lt;sup>3</sup> S.L. 1998-73.

<sup>&</sup>lt;sup>4</sup> S.L. 2010-51.