



HOUSE BILL 247: Avery/Crossnore Deed Record./Delinquent Taxes.

2023-2024 General Assembly

Committee:	Senate State and Local Government. If favorable, re-refer to Rules and Operations of the Senate	Date:	May 23, 2023
Introduced by:	Rep. Greene	Prepared by:	Brad Krehely Anna Parsons* Staff Attorneys
Analysis of:	Second Edition		

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.¹ 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 municipality's tax collector indicating 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.

**Billy Godwin, Staff Attorney for the Legislative Analysis Division, contributed substantially to this summary.*

¹ Chapter 305 of the 1963 Session Laws.

² S.L. 1997-410.

³ S.L. 1998-73.

⁴ S.L. 2010-51.

⁵ S.L. 2014-69.

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