



2023-2024 General Assembly

SENATE BILL 382: Disaster Relief-3/Budget/Various Law Changes, Sec. 2J.1: Eliminate Additional Means of Notice to Advertise Property Tax Liens Currently Required by Law

Committee:		Date:	January 7, 2025
Introduced by:		Prepared by:	Trina Griffin
Analysis of:	Sec. 2J.1 of S.L. 2024-57		Staff Attorney

OVERVIEW: Section 2J.1 of S.L. 2024-57 repeals [Section 22 of S.L. 2024-45](#), which would have required tax collectors to provide an additional means of notice to advertise property tax liens for taxable years beginning on or after January 1, 2025. Specifically, the requirement being repealed would have required a tax collector to visit each affected parcel to post notice of the lien directly on or at the parcel's physical location in addition to the existing requirement of advertising the lien in local newspapers.

This bill was vetoed by the Governor on November 26, 2024, and that veto was overridden by the General Assembly on December 11, 2024. This section became effective December 11, 2024.

CURRENT LAW: Tax collectors are required to post notices of tax liens in specific locations. County tax collectors must post a notice of a new tax lien at the county courthouse and at least once in a newspaper that circulates in the taxing district. Municipal tax collectors must post a notice of a new tax lien at the city or town hall and at least once in a newspaper that circulates in the taxing district. Currently, advertisements of tax liens must be posted between March 1 and June 30 of each year. Failure to post the notice in accordance with G.S. 105-369(c) does not affect the validity of the tax or the tax lien.

Section 22 of S.L. 2024-45 would have required tax collectors to also post a notice of the tax lien in a conspicuous place on the taxed parcel, effective for taxes imposed for taxable years beginning on or after January 1, 2025.

BILL ANALYSIS: Section 2J.1 of this act repeals the requirement, enacted earlier during the 2024 Session, that would have required a tax collector to visit each affected parcel to post notice of the lien directly on or at the parcel's physical location in addition to the existing requirement of advertising the lien in local newspapers.

EFFECTIVE DATE: This bill was vetoed by the Governor on November 26, 2024, and that veto was overridden by the General Assembly on December 11, 2024. This section became effective December 11, 2024.

Kara McCraw
Director



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