



2023-2024 General Assembly

SENATE BILL 607: Regulatory Reform Act of 2024, Sec. 22: Require Additional Means of Notice to Advertise Property Tax Liens in Addition to Those Currently Required by Law

Committee:		Date:	August 21, 2024
Introduced by:		Prepared by:	Trina Griffin
Analysis of:	Sec. 22 of S.L. 2024-45		Staff Attorney

OVERVIEW: Section 22 of S.L. 2024-45 requires an additional means of notice to advertise property tax liens in addition to those currently required by law.

This section becomes effective for taxes imposed for taxable years on or after January 1, 2025.

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.

BILL ANALYSIS: Section 22 of this act requires tax collectors to also post a notice of the tax lien in a conspicuous place on the taxed parcel.

EFFECTIVE DATE: This section becomes effective for taxes imposed for taxable years on or after January 1, 2025.

BACKGROUND: For additional commentary, the UNC School of Government has published a [blog post](#) about this legislation.

Kara McCraw
Director



Legislative Analysis
Division
919-733-2578