

**State of North Carolina  
County of McDowell**

**RESOLUTION  
REQUIRING THE REGISTER OF DEEDS OF MCDOWELL  
COUNTY NOT TO ACCEPT DEEDS TRANSFERRING REAL  
PROPERTY FOR REGISTRATION WHERE PROPERTY IS  
SUBJECT TO DELINQUENT TAXES**

**Whereas**, N.C.G.S. 161-31 authorizes the Board of Commissioners of certain specifically-identified counties to adopt a resolution requiring the Register of Deeds of that county not to accept any deed transferring real property for registration unless (1) the tax collector for that county has certified that no delinquent ad valorem taxes, or other taxes with which the collector is charged with collecting, are a lien on the property described in the deed, or (2) the deed contains a statement from a licensed North Carolina attorney confirming that such delinquent taxes, if any, shall be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds; and

**Whereas**, on May 18, 2010, HB 1754 was enacted by the North Carolina General Assembly specifically authorizing McDowell County to immediately approve a resolution exercising the powers provided at N.C.G.S. 161-31; and

**Whereas**, it is in the best interest of the citizens of McDowell County that delinquent taxes are collected on real property prior to the transfer of such real property;

**Now, therefore, be it resolved**, that, pursuant to N.C.G.S. 161-31, the Register of Deeds of McDowell County shall not accept any deed transferring real property for registration unless the McDowell County Tax Collector has certified that no delinquent ad valorem county taxes, or other taxes with which the collector is charged are a lien on the property described in the deed;

**Be it further resolved**, that the Register of Deeds of McDowell County shall accept without certification from the county tax collector a deed submitted for registration under the supervision of a closing attorney and containing this statement on the deed: "This instrument prepared by: \_\_\_\_\_, a licensed North Carolina attorney. Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds."

**Be it further resolved,** that the Tax Collector is authorized to develop such forms, stamps, policies, and other administrative mechanisms as are necessary and otherwise consistent with law to carry out the intent of this Resolution; and

**Be it further resolved,** that this Resolution shall apply to all deeds submitted for registration after September 1, 2010.

Adopted this 14<sup>th</sup> day of June, 2010.



**MCDOWELL COUNTY  
BOARD OF COMMISSIONERS**

A handwritten signature in black ink, appearing to read "David N. Walker", written over a horizontal line.

**David N. Walker, Chairman**

**ATTEST:**

A handwritten signature in black ink, appearing to read "Carrie Padgett", written over a horizontal line.

**Carrie Padgett, Clerk to the Board**