

**RESOLUTION OF THE SAMPSON COUNTY BOARD OF
COMMISSIONERS REQUIRING COLLECTION OF DELINQUENT
PROPERTY TAXES UPON TRANSFER OF PROPERTY**

WHEREAS, NCGS 161-31 authorizes the Board of Commissioners by resolution to require the Register of Deeds not to accept any deed transferring real property for registration unless the County Tax Collector has certified that that no delinquent ad valorem taxes, or other taxes with which the collector is charged, are a lien on the property described in the deed; and

WHEREAS, NCGS 161-31 now includes Sampson County as one of the counties to which it is applicable; and

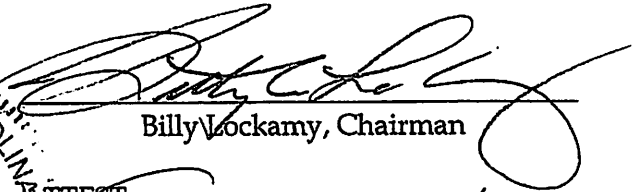
WHEREAS, NCGS 161-31 (a) excepts from the Tax Collector certification requirement those deeds which contain the following statement, "*This instrument prepared by _____, a licensed North Carolina Attorney. Delinquent taxes, if any, to be paid by closing attorney to the County Tax Collector upon disbursement of closing proceeds.*"

BE IT THEREFORE RESOLVED, that the Sampson County Board of Commissioners does hereby require that that Register of Deeds not accept any deed transferring real property for registration unless the County Tax Collector has certified that no delinquent ad valorem taxes, or other taxes with which the Collector is charged, are a lien on the property described in the deed unless there is a statement on the deed which reads, "*This instrument prepared by _____, a licensed North Carolina Attorney. Delinquent taxes, if any, to be paid by closing attorney to the County Tax Collector upon disbursement of closing proceeds.*"

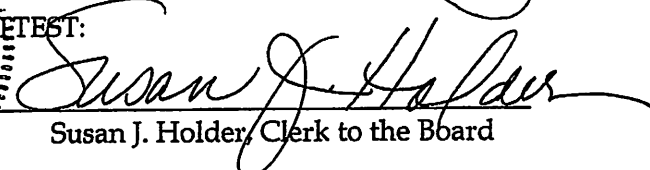
BE IT FURTHER RESOLVED, that the Tax Administrator is authorized to develop such forms, stamps, policies and other administrative mechanisms as are necessary and otherwise consistent with law to carry out the intent of this Resolution.

BE IT FURTHER RESOLVED, that this Resolution shall apply to all deeds submitted for registration on or after September 1, 2012.

ADOPTED at a regular meeting held on August 6, 2012.



Billy Lockamy, Chairman

TEST:


Susan J. Holder, Clerk to the Board

