

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2023**

**SESSION LAW 2023-25**  
**HOUSE BILL 247**

AN ACT TO REQUIRE THE REGISTER OF DEEDS OF AVERY COUNTY TO REFUSE RECORDATION OF A DEED FOR PROPERTY SUBJECT TO DELINQUENT MUNICIPAL PROPERTY TAXES FOR THE TOWN OF CROSSNORE, THE TOWN OF BEECH MOUNTAIN, AND THE TOWN OF SEVEN DEVILS.

The General Assembly of North Carolina enacts:

**SECTION 1.** Section 1 of Chapter 305 of the 1963 Session Laws, as amended by S.L. 1997-410, S.L. 1998-73, S.L. 2010-51, and S.L. 2014-69, reads as rewritten:

"Section 1. The Register of Deeds of Avery County shall not receive for recordation any deed unless the following conditions are met:

- (1) The deed is accompanied by a certificate from the Avery County Tax Collector to the effect that all delinquent county taxes and all delinquent taxes for municipalities for which the county collects taxes have been paid with respect to the property described in the deed.
- (2) If the property described in the deed is located in whole or in part in the Town of Newland, the deed is accompanied by a certificate from the tax collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (3) If the property described in the deed is located in whole or in part in the Town of Banner Elk, the deed is accompanied by a certificate from the tax collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (4) If the property described in the deed is located in whole or in part in the Village of Sugar Mountain, the deed is accompanied by a certificate from the tax collector for the village to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (5) If the property described in the deed is located in whole or in part in the Town of Elk Park, the deed is accompanied by a certificate from the tax collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (6) If the property described in the deed is located in whole or in part in the Town of Crossnore, the deed is accompanied by a certificate from the tax collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (7) If the property described in the deed is located in whole or in part in the Town of Beech Mountain, the deed is accompanied by a certificate from the tax collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property.
- (8) If the property described in the deed is located in whole or in part in the Town of Seven Devils, the deed is accompanied by a certificate from the tax



collector for the town to the effect that all delinquent municipal taxes have been paid with respect to the property."

**SECTION 2.** This act becomes effective October 1, 2023.

In the General Assembly read three times and ratified this the 1<sup>st</sup> day of June, 2023.

s/ Phil Berger  
President Pro Tempore of the Senate

s/ Tim Moore  
Speaker of the House of Representatives