

**RESOLUTION OF THE WILSON COUNTY
BOARD OF COMMISSIONERS REQUIRING A CERTIFICATION
AS TO DELINQUENT REAL PROPERTY TAXES UPON
TRANSFER OF REAL PROPERTY**

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

WHEREAS, in Wilson County, the Office of the Wilson County Tax Collector and the Office of Wilson County Assessor are held by the same person, under the name and title of Wilson County Tax Administrator; and

WHEREAS, those counties to which G.S. 161-31 applies tend to have a higher tax collection rate than those counties in which said G.S. 161-31 is not applicable.

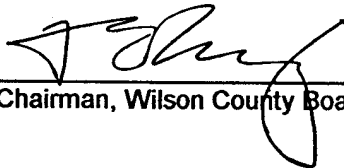
NOW, THEREFORE, be it resolved that the Wilson County Board of Commissioners does hereby require that the Register of Deeds of Wilson County not accept any deed transferring real property for registration unless the Wilson County Tax Administrator has certified that no delinquent ad valorem taxes, ad valorem municipal taxes, or other taxes with which said Tax Administrator is charged are a lien on the property described in the deed.

BE IT FURTHER RESOLVED that such certification as set forth above shall not be required if the exception set forth in G.S. 161-31(a1) is complied with.

BE IT FURTHER RESOLVED that the Wilson County 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 to the Wilson County Register of Deeds for registration on or after January 1, 2005.

ADOPTED this 6th day of December, 2004.



Chairman, Wilson County Board of Commissioners

ATTEST:



Clerk to the Board