

## **Brunswick County Tax Office**

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## **COLLECTION OF TAXES UPON TRANSFER OF REAL PROPERTY**

On April 20, 2011 the North Carolina General Assembly amended and ratified GS 161-31 which authorizes the Brunswick County 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 no delinquent ad valorem taxes, fees, assessments, or other liens with which the collector is charged are a lien on the property described in the deed.

On June 20, 2011 the Brunswick County Board of Commissioners approved the resolution to authorize this certification process with an effective date of July 25, 2011.

GS 161-31 provides for the Register of Deeds to accept without certification a deed submitted for registration under the supervision of a closing attorney and contains 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."

Any questions regarding this tax certification process should be directed to:

Brunswick County Revenue Department 910.253.2829