

ALLEGHANY COUNTY TAX CERTIFICATION

NCGS 105-361(a)

Duty to Furnish Certificate. On the request of any of the persons prescribed in subdivision (a)(2) below, the tax collector shall furnish a written certificate stating the amount of taxes and special assessments for the current year and for prior years in his hands for collections (together with any penalties, interest and costs accrued thereon) including the amount due under NCGS 105-277.4(c) if the property should lose its eligibility for the benefit of classification under NCGS 105-277.2 et seq. that are a lien on a parcel of real property in the taxing unit.

NCGS 105-361(a)2

Duty of Person Making Request. With respect to taxes, the tax collector shall not be required to furnish a certificate unless the person making the request specifies in whose name the real property was listed for taxation for each year for which the information is sought. With respect to assessments, the tax collector shall not be required to furnish a certificate unless the person making the request furnishes such identification of real estate as may be reasonably required by the tax collector.

Buyer(s): \_\_\_\_\_ Date of Closing: \_\_\_\_\_ Deed Book & Page \_\_\_\_\_

Parcel ID #: \_\_\_\_\_ (One parcel per form) Original Deed must have Parcel # included.

Name of Current Owner(s): \_\_\_\_\_

Is there a manufactured home on the property? \_\_\_\_\_ yes \_\_\_\_\_ no Year: \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

PROPERTY OWNERS FOR THE PAST 10 YEARS:

- 2020: \_\_\_\_\_
2019: \_\_\_\_\_
2018: \_\_\_\_\_
2017: \_\_\_\_\_
2016: \_\_\_\_\_
2015: \_\_\_\_\_
2014: \_\_\_\_\_
2013: \_\_\_\_\_
2012: \_\_\_\_\_
2011: \_\_\_\_\_

SIGNED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

\*\*\*\*\*ALL OF THE ABOVE INFORMATION MUST BE FILLED OUT BEFORE THE TAX OFFICE CAN CERTIFY\*\*\*\*\*

ALLEGHANY COUNTY TAX OFFICE CERTIFICATION

PROPERTY DESCRIPTION: \_\_\_\_\_

PARCEL ID # \_\_\_\_\_ REAL VALUATION: \_\_\_\_\_ PERSONAL VALUATION: \_\_\_\_\_

SOLID WASTE FEE(S): \$ \_\_\_\_\_ EXEMPTIONS: \$ \_\_\_\_\_ VALUE OF MANUFACTURED HOME: \$ \_\_\_\_\_

DEFERRED TAX: \$ \_\_\_\_\_ LATE LISTING PENALTY: \$ \_\_\_\_\_ TOWNSHIP: \_\_\_\_\_

STATEMENT OF TAXES DUE

Table with 3 columns: YEAR, LISTED BY, TOTAL DUE. Rows for years 2020 through 2011.

OTHER PERSONAL PROPERTY TAX DUE: \$ \_\_\_\_\_ COMMERCIAL SOLID WASTE DUE: \$ \_\_\_\_\_

TOTAL DUE AS OF \_\_\_\_/\_\_\_\_/\_\_\_\_ (This amount certified until the last day of the month form completed by tax office only!) \$ \_\_\_\_\_

Additional cost and or interest will be added \_\_\_\_/\_\_\_\_/\_\_\_\_

NCGS 105-277.4 Deferred tax in the amount of \$ \_\_\_\_\_ plus interest will become due upon disqualification of the Present Use Value assessment.

THE TAX OFFICE REQUIRES A MINIMUM OF 8 DAYS NOTICE TO ASSESS DEFERRED TAXES THAT MAY BE DUE

I certify that in accordance with NCGS 105-361, the above is a true statement of the tax status for the individual(s) listed above, in my hands for collection.

DATE: \_\_\_\_\_ TAX OFFICE STAFF SIGNATURE: \_\_\_\_\_

NCGS 105-361(a)- Statement of amount of taxes due; Duty to Furnish a Certificate  
NCGS 105-277.( c)- Agricultural, horticultural and Forestland; Deferred Taxes  
NCGS 105-277.2- Agricultural, horticultural and forestland, Definitions  
NCGS 105-361(a)2- Statement of amount of taxes due; Identification of Property

You may view the above statutes in their entirety online by going to:

[North Carolina General Assembly - General Statutes - Chapter 105: Taxation.](#)

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**The General Assembly of North Carolina enacts:**

Article 19 of Chapter 105 of the General Statutes is amended by adding a new section to read:

**“NCGS 105-317.2 Report on transfers of Real Property**

To facilitate the accurate appraisal of real property for taxation, the information listed in this section must be included in each deed conveying property. The following information is required:

- (1) The name of each grantor and grantee and the mailing address of each
- (2) A statement whether the property includes the primary residence of grantor.

Failure to comply with this section does not affect the validity of a duly recorded deed. This section does not apply to deeds of trust, deeds of release, or similar instruments.

This act becomes effective January 1, 2010.

In the General assembly read three times and ratified this the 30<sup>th</sup> day of July, 2009.