

May 24, 2010

**H 1953. DELINQUENT TAX DENY PERMITS/SET TAX DISCOUNT.** Filed 5/24/10. *TO PROVIDE THAT CURRITUCK COUNTY MAY PROHIBIT THE ISSUANCE OF A LAND-USE PERMIT OR A BUILDING PERMIT TO A DELINQUENT TAXPAYER AND TO ALLOW PASQUOTANK COUNTY TO SET THE TAX PREPAYMENT DISCOUNT BY JUNE 15, 2010.*

*Currituck County.* Enacts new subsection (c2) to GS 153A-340, allowing Currituck County, by ordinance, to prohibit the issuance of a special use or a conditional use permit to a delinquent taxpayer, provided that a permit may be issued to a person protesting the assessment or collection of property taxes. Makes conforming changes to various session laws.

*Pasquotank County.* Directs Pasquotank County to establish a schedule of discounts for prepaid taxes not later than the 15th day of June preceding the due date of the taxes to which it first applies. Allows any taxpayer who prepays their 2010 taxes before the discount schedule is published to receive the applicable discount after publication. This provision applies only to the 2010 process of adopting a resolution to establish a discount schedule for prepaid taxes.

**Intro. by Owens.**

CURRITUCK, PASQUOTANK

June 9, 2010

**H 1953. DELINQUENT TAX DENY PERMITS/SET TAX DISCOUNT.** Filed 5/24/10. House committee substitute makes the following changes to 1st edition. Provides that Pasquotank County must adopt a resolution or ordinance setting the tax prepayment discount by June 30, 2010 (was June 15, 2010) and changes title accordingly. Makes technical changes.

June 22, 2010

**H 1953. DELINQUENT TAX DENY PERMITS/SET TAX DISCOUNT.** Filed 5/24/10. House amendment makes the following changes to 2nd edition. Amends GS 153A-357(c)(2), instead of SL 2005-433, to allow Currituck County to prohibit issuance of a building permit to a person owing property taxes. Makes conforming changes.

July 1, 2010

**SL 2010-30 (H 1953). DELINQUENT TAX DENY PERMITS/SET TAX DISCOUNT. AN ACT TO PROVIDE THAT CURRITUCK COUNTY MAY PROHIBIT THE ISSUANCE OF A LAND-USE PERMIT OR A BUILDING PERMIT TO A DELINQUENT TAXPAYER AND TO ALLOW PASQUOTANK COUNTY TO SET THE TAX PREPAYMENT DISCOUNT BY JUNE 30, 2010.** Summarized in *Daily Bulletin* 5/24/10, 6/9/10, and 6/22/10. Enacted June 30, 2010. Effective June 30, 2010.