

Return: County Manager  
Office

AN ORDINANCE TO PROHIBIT ISSUANCE OF BUILDING PERMITS TO  
DELINQUENT TAX PAYERS

WHEREAS, Senate Bill 624 of the 2007 Session Laws of North Carolina authorizes the enactment in Gates County of an ordinance providing that permits, including building permits, not be issued to a person who owes delinquent property taxes on property owned by such person;

AND WHEREAS, it is in the best interest of the citizens and taxpayers of Gates County to enact such an ordinance prohibiting the issuance of building permits as defined by law in such cases;

NOW THEREFORE BE IT RESOLVED:

Section (a) Definitions:

- (1) "Building Permit" as herein shall mean building permits as defined by G.S. 153A-357(a).
- (2) "Person or Persons" shall include every person or other entity in whose name property is lawfully held situated in Gates County and in whose name such property is listed or required to be listed for ad valorem tax purposes.
- (3) "Delinquent Property Taxes" shall mean all property taxes delinquent prior to, on and after the effective date of this ordinance, which have not been paid.
- (4) "Property" shall mean any property listed or required to be listed for ad valorem tax purposes situated wholly or in part in Gates County, the tax situs for which is Gates County.
- (5) "Tax Administration Office and Tax Administrator" shall mean the Gates County Tax Administrator.
- (6) "Inspection Department" shall mean the Gates County Inspection Department.

Section (b) A building permit or permits shall not be issued under G.S. 153A-357(a) to any person or persons who owe delinquent property taxes on property owned by said person or persons situated in Gates County.

Section (c) Any person or persons applying for a building permit shall first verify that no delinquent taxes are owed. When application is made to obtain any building permit in Gates County, the issuing department shall verify that no delinquent taxes are owed. This may be performed by verifying, via the computer system, or other method, that there are no delinquent taxes owed according to the records in the Tax Department. No building permit may be issued until verification, from the Tax Department, showing payment of taxes is obtained.

Section (d) In the event the records show delinquent taxes and the Tax Administrator refuses to verify payment, the applicant may within three (3) days thereof request, in writing, a review and explanation; providing any evidence that the taxes have been paid, and the Tax Administrator shall within three (3) days of receiving such request in writing notify the applicant of their decision.

Section (e) This ordinance shall become effective on the 1<sup>st</sup> day of October, 2008.

This is to certify that this is a true and accurate copy as such appears in the Gates County Register of Deeds Book 272 Page 541.

This the 8<sup>th</sup> day of September, 2008.



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J. S. Pierce, Chairman  
Gates County Board of Commissioners