

ALLEGHANY COUNTY TAX CERTIFICATION

(revised: 1/1/2025)

NCGS 105-361(a) – Statement of Tax Due

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 5 YEARS: attach additional sheet if more than 5 years is being requested

2025: _____

2024: _____

2023: _____

2022: _____

2021: _____

Qualified Requestor Signature: _____ DATE: _____

ALLEGHANY COUNTY TAX OFFICE CERTIFICATION

This form is required per NC House Bill 787, Session Law 2005-433

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

YEAR	LISTED BY	TOTAL DUE
2025	_____ (estimated tax if before July 1)	_____
2024	_____	_____
2023	_____	_____
2022	_____	_____
2021	_____	_____
2020	_____	_____
2019	_____	_____
2018	_____	_____
2017	_____	_____
2016	_____	_____

OTHER PERSONAL PROPERTY TAX DUE: \$ _____ BILL NO: _____ see attached statement if more than 1 bill is 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 5 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. In accordance with SL 2005-433 (HB 787 1. (b) This form must accompany any deed being submitted for recordation by the Alleghany County Register of Deeds.

DATE: _____ TAX OFFICE STAFF SIGNATURE: _____

Qualified Requestor shall be one of the following:

- An owner of the real property
- An occupant of the real property
- A person having a lien on the real property
- A person having a legal interest or estate in the real property
- A person or firm having a contract to purchase or lease the property; or a person or firm having contracted to make a loan secured by the property
- An authorized agent or attorney

NCGS 105-361(a)- Statement of amount of taxes due; Duty to Furnish a Certificate

NCGS 161-31 / Session Law 2005-433, House Bill 787, Section 1. (b)

“The Register of Deeds of Alleghany County shall not receive for recordation any deed unless the deed is Accompanied by a certificate from the County Tax Collector to the effect that all delinquent taxes upon the Property described in the deed for recordation have been paid.”

Tax deferrals include Historic Districts; Circuit Breaker; Present Use Value; Working Waterfront; Wildlife Conservation; Historic Property Non-profit low-moderate housing site

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.](#)

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.