

TO: **ROCKINGHAM COUNTY TAX COLLECTOR**
 WENTWORTH, NORTH CAROLINA 27375

Requested By: _____

Date: _____

Interest in Property: _____

In accordance with N.C.G.S.105-361 I am authorized to make request of amount of taxes and special assessments due Rockingham County. Please furnish statement of taxes and special assessments due and in your hands for collection on the property identified as:

PARCEL # _____

YEAR	LISTED TO	YEAR/TYPE	STATUS	TOTAL
	EACH INDIVIDUAL			
	PROPERTY OWNER'S			
	NAME MUST BE			
	LISTED FOR THE			
	TEN YEAR PERIOD			

**Special Assessment Due and Payable: \$ _____ Type & Account #: _____

DEFERRED TAX:	YEAR	AMOUNT
	_____	_____
	_____	_____
	_____	_____
	_____	_____

The above amounts include the
 City of _____ for
 tax years _____ only.
 Call the City tax office for delinquents
 and assessments.

IF PAID BY _____ 20 _____ GRAND TOTAL DUE \$ _____

NOTE: Current years taxes and special assessments not yet due or not in our hands for collection are not certifiable items within the meaning of N.C.G.S.105-361, however they do constitute a lien on real property as of January 1 this year. As a courtesy but not as part of this certificate, we estimate the following figures to be applicable for 20 _____.

Real Value: _____ Personal Value: _____
 Deferred Value: _____ Homestead Exemption: _____
 Fire District: _____ City Tax: _____
 Purchaser: _____ Delinquent Taxes: _____

*Pursuant to your foregoing request and in compliance with N.C.G.S.105-361 we certify that the amount of taxes and special assessments in our hands for collection on the above referenced property for the period of time and by the listers above stated are:

PREPARED BY: _____ OF THE ROCKINGHAM COUNTY TAX DEPARTMENT ON

THIS THE _____ DAY OF _____, 20 _____.

DEFERRED TAX

The amount quoted is due when the real estate described on this certificate no longer qualifies for the present-use value as provided by GS 105-277.2 through 105-277.7.

If only a portion of property is sold the following information must be supplied for accurate amount due on deferral.

Is a dwelling included in sale _____.

Is commercial site included in land sold _____.

Exact amount of acres sold _____.

§ 105-361. Statement of amount of taxes due.—(a) Duty to Furnish a Certificate.—On the request of any of the persons prescribed in subdivision (a)(1), below, and upon the condition prescribed by subdivision (a)(2), below, the tax collector shall furnish a written certificate stating the amount of any taxes and special assessments for the current year and for prior years in his hands for collection (together with any penalties, interest, and costs accrued thereon) including the amount due under G.S.105-277.4(c) if the property should lose its eligibility for the benefit of classification under G.S.105-277.2 et seq. that are a lien on a parcel of real property in the taxing unit.

(1) Who May Make Request.—Any of the following persons shall be entitled to request the certificate:

- a. An owner of the real property;
- b. An occupant of the real property;
- c. A person having a lien on the real property;
- d. A person having a legal interest or estate in the real property;
- e. 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;
- f. The authorized agent or attorney of any person described in subdivisions (a)(1) a through e above.

(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 the real estate as may be reasonably required by the tax collector.

(b) Reliance on the Certificate.—When a certificate has been issued as provided in subsection (a), above, all taxes and special assessments that have accrued against the property for the period covered by the certificate shall cease to be a lien against the property, except to the extent of taxes and special assessments stated to be due in the certificate, as to all persons, firms, and corporations obtaining such a certificate and their successors in interest who rely on the certificate;

- (1) By paying the amount of taxes and assessments stated therein to be a lien on the real property;
- (2) By purchasing or leasing the real property; or
- (3) By lending money secured by the real property.

The tax collector shall be liable on his bond for any loss to the taxing unit arising from an understatement of the tax and special assessment obligations in the preparation of a certificate furnished under this section.

(c) Penalty.—Any tax collector who fails or refuses to furnish a certificate when requested under the conditions prescribed in this section shall be liable for a penalty of fifty dollars (\$50.00) recoverable in a civil action by the person who made the request.

(d) Oral Statements.—An oral statement made by the tax collector as to the amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property shall bind neither the tax collector nor the taxing unit. (1939, c.310, s.1711; 1971, c.806, s.1; 1973, c.604; c.1340.)