

**Chowan County**  
**Ordinance Requiring Payment of**  
**Delinquent Property Taxes Before Issuance of a Building Permit.**

**Upon authority of Chapter 117 of the 2009 Session Laws of the General Assembly of North Carolina and effective on the date of adoption of this ordinance, a Building Permit may not be issued to a person who owes delinquent property taxes, determined under G.S. 105-360, on property owned by the person and on which the person is seeking to commence construction requiring the permit.**

**Provided however, that a building permit may be issued to a person who has formally protested through available legal means the assessment or collection of property taxes property owned by the person and on which the person is seeking to commence construction requiring the permit.**

Adopted, August 3, 2009 by the Chowan County Board of Commissioners

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Eddy Goodwin, Chairman

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Susanne Stallings , Clerk