



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-354.

Collections for districts and other units of local government.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 806, s. 1 — first act in the lineage	RETRIEVED 21 September 2026, 05:12 UTC	SOURCE FINGERPRINT adec5f1d941194640a857512 - fa593c4bc55874a16d402fb1 - d9efca6aedba3647
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Whenever a taxing unit collects taxes for some district or other unit of local government, those taxes, for collection and foreclosure purposes, shall be treated as taxes of the taxing unit making the collection.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1971				1972			
TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT		CHARACTER			
01	1971	c. 806, s. 1		ENACTED			

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-354 (1971).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1971, c. 806, s. 1.)

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