CHAPTER 105

ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-355.

Creation of tax lien; date as of which lien attaches.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 564, s. 4 — third act in the lineage	21 September 2026, 01:25 UTC	ffa7b4792f1a091e20055055 - 7b2d6de24fc4afb2d4a87f0e - 2acdc5b0f099b3b9

§ 105-355(a)

Lien on Real Property. - Regardless of the time at which liability for a tax for a given f -iscal year may arise or the exact amount thereof be determined, the lien for taxes levied on a parcel of real property shall attach to the parcel taxed on the date as of which property is to be listed under G.S. 105-285, and the lien for taxes levied on personal property shall attach to all real property of the taxpayer in the taxing unit on the same date. All penalties, interest, and costs allowed by law shall be added to the amount of the lien and shall be regarded as attaching at the same time as the lien for the principal amount of the taxes. For purposes of this subsection (a):

(1) Taxes levied on real property listed in the name of a life tenant under G.S. 105-302 (c)(8) shall be a lien on the fee as well as the life estate.

(2) Taxes levied on improvements on or separate rights in real property owned by one other than the owner of the land, whether or not listed separately from the land under G.S. 105-302 (c)(11), shall be a lien on both the improvements or rights and on the land.

§ 105-355(b)

Lien on Personal Property. - Taxes levied on real and personal property (including penalties, interest, and costs allowed by law) shall be a lien on personal property from and after levy or attachment and garnishment of the personal property levied upon or attached.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

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.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 1704	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	c. 564, s. 4	AMENDED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-285	(a)	*"property is to be listed under"*
G.S. 105-302 (c)(8)	(a)(1)	*"name of a life tenant under"*
G.S. 105-302 (c)(11)	(a)(2)	*"listed separately from the land under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-355 (1973).

PINPOINT

N.C. Gen. Stat. § 105-355(a) (1973).

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

(1939, c. 310, s. 1704; 1971, c. 806, s. 1; 1973, c. 564, s. 4.)

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