



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-356.

Priority of tax liens.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2020-3, s. 1.4(b) — third act in the lineage	RETRIEVED 21 September 2026, 04:17 UTC	SOURCE FINGERPRINT 928bde9862d02fbf99436d36 - 23cf06c35fe8d022eff41838 - f9c60bccccbec0729
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§ 105-356(a) On Real Property. - The lien of taxes imposed on real and personal property shall attach to real property at the time prescribed in G.S. 105-355(a). The priority of that lien shall be determined in accordance with the following rules:

- (1) Subject to the provisions of the Revenue Act prescribing the priority of the lien for State taxes, the lien of taxes imposed under the provisions of this Subchapter shall be superior to all other liens, assessments, charges, rights, and claims of any and every kind in and to the real property to which the lien for taxes attaches regardless of the claimant and regardless of whether acquired prior or subsequent to the attachment of the lien for taxes. For purposes of this subdivision, the term "lien for State taxes" includes a lien for contributions under G.S. 96-10.
- (2) The liens of taxes of all taxing units shall be of equal dignity.
- (3) The priority of the lien for taxes shall not be affected by transfer of title to the real property after the lien has attached, nor shall it be affected by the death, receivership, or bankruptcy of the owner of the real property to which the lien attaches.

§ 105-356(b) On Personal Property. - The lien of taxes on real and personal property shall attach to personal property at the time prescribed in G.S. 105-355(b). The priority of that lien shall be determined in accordance with the following rules:

- (1) The tax lien, when it attaches to personal property, shall, insofar as it represents taxes imposed upon the property to which the lien attaches, be superior to all other liens and rights whether such other liens and rights are prior or subsequent to the tax lien in point of time.
- (2) The tax lien, when it attaches to personal property, shall, insofar as it represents taxes imposed upon property other than that to which the lien attaches, be inferior to prior valid liens and perfected security interests and superior to all subsequent liens and security interests.
- (3) As between the tax liens of different taxing units, the tax lien first attaching shall be superior.

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.

1939 1980 2020			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 1704	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	2020	S.L. 2020-3, s. 1.4(b)	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. 105-355(a)	(a)	"property at the time prescribed in"
G.S. 96-10	(a)(1)	"includes a lien for contributions under"
G.S. 105-355(b)	(b)	"property at the time prescribed in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-356 (2020).

PINPOINT

N.C. Gen. Stat. § 105-356(a) (2020).

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; 2020-3, s. 1.4(b).)

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