



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-361.

Statement of amount of taxes due.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2025-25, s. 29(5) — seventh act in the lineage	RETRIEVED 21 September 2026, 04:21 UTC	SOURCE FINGERPRINT ef1cb5681cd0deb2e4557e14 - dc018e3e90e312d5ad7d276d - fcf87e0ad64c4ded
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- § 105-361(a) Duty to Furnish a Certificate. - On the request of a person who is listed in subdivision (1) of this subsection and who complies with subdivision (2) of this subsection, the tax collector must give the person a written certificate stating the amount of any taxes and special assessments owed for the current year and for any prior year and the amount of any deferred taxes and interest that would become due if a disqualifying event occurred.
- (1) Who may make request. - Any of the following persons may 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 real property.
 - f. The authorized agent or attorney of any person described in this subdivision.
- (2) Identification of property. - A person requesting a certificate with respect to taxes must specify the name of the person who listed the real property for taxation for each year for which the information is sought. A person requesting a certificate with respect to assessments must identify the real estate in the manner required by the tax collector.

§ 105-361(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.

§ 105-361(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.

§ 105-361(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.

§ 105-361(e) Internet. - If the taxing unit maintains a website on which current information on the amount of taxes, special assessments, penalties, interest, and costs due on any real or personal property is available, the governing body of the taxing unit may adopt an ordinance to allow a person to rely on information obtained from the website as if it were a certificate issued pursuant to subsection (a) of this section. The ordinance may provide for disclaimers to be posted on the website containing language notifying the person relying on the information contained in the website about matters relevant to the information, such as the date on which the information was posted, the date as of which the information is current, and any special instructions and procedures for accessing the complete and accurate information. The ordinance may also provide for appropriate procedural provisions by which the tax collector may ensure full and accurate payment of all taxes, assessments, and obligations certified under this subsection.

A person who relies on the website information must keep and present a copy of the information as necessary or appropriate, as if the copy were a certificate issued under subsection (a) of this section. The tax collector shall be liable on the tax collector's bond for any loss to the taxing unit arising from an understatement of the tax and special assessment obligations contained in the information available on the website unless the taxing unit's ordinance provides the disclaimers authorized by this subsection.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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		1982		2025	
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER		
01	1939	c. 310, s. 1711	ENACTED		
02	1971	c. 806, s. 1	AMENDED		
03	1973	c. 604	AMENDED		
04	1973	c. 1340	AMENDED		
05	2003	S.L. 2003-399, s. 1	AMENDED		
06	2009	S.L. 2009-445, s. 26	AMENDED		
07	2025	S.L. 2025-25, s. 29(5)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-361 (2025).

PINPOINT

N.C. Gen. Stat. § 105-361(a) (2025).

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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 1711; 1971, c. 806, s. 1; 1973, c. 604; c. 1340; 2003-399, s. 1; 2009-445, s. 26; 2025-25, s. 29(5).)

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