



## CHAPTER 105

## ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-377.

Time for contesting validity of tax foreclosure title.

|                                                                          |                                         |                              |                                                                         |
|--------------------------------------------------------------------------|-----------------------------------------|------------------------------|-------------------------------------------------------------------------|
| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT             | RETRIEVED                    | SOURCE FINGERPRINT                                                      |
| General Statutes of North Carolina, as published by the General Assembly | c. 886, s. 2 — third act in the lineage | 21 September 2026, 01:27 UTC | 6dcbe2b35aeb47f8af935af5 - abe8b6cddb1f129cfe345a814 - 6f4120407ced0f60 |

Notwithstanding any other provisions of law prescribing the period for commencing an action, no action or proceeding shall be brought to contest the validity of any title to real property acquired by a taxing unit or by a private purchaser in any tax foreclosure action or proceeding authorized by this Subchapter or by other laws of this State in force at the time the title was acquired, nor shall any motion to reopen or set aside the judgment in any such tax foreclosure action or proceeding be entertained after one year from the date on which the deed is recorded.

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                            |      | 1958                                   |           | 1977 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1939 | c. 310, s. 1721                        | ENACTED   |      |
| 02                              | 1971 | c. 806, s. 1                           | AMENDED   |      |
| 03                              | 1977 | c. 886, s. 2                           | AMENDED   |      |

## APPARATUS III

## Citation

## FULL SECTION

**N.C. Gen. Stat. § 105-377 (1977).**

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. 1721; 1971, c. 806, s. 1; 1977, c. 886, s. 2.)

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