



CHAPTER 105
ARTICLE 26 - COLLECTION AND FORECLOSURE OF TAXES

N.C.G.S. § 105-378.

Limitation on use of remedies.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2021-91, s. 3(d) — twenty-first act in the lineage	RETRIEVED 21 September 2026, 07:01 UTC	SOURCE FINGERPRINT 7d3bf57001b51b155f4a50b4 - 4ad000cc285eeb49a7766bd7 - 16276293584d206d
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- § 105-378(a)

Use of Remedies Barred. - No county or municipality shall maintain an action or procedure to enforce any remedy provided by law for the collection of taxes or the enforcement of any tax liens, whether the taxes or tax liens are evidenced by tax receipts or otherwise, unless the action or procedure is instituted within 10 years from the date the taxes became due.
- § 105-378(b)

Not Applicable to Special Assessments. - Subsection (a) of this section does not apply to the lien of special assessments.
- § 105-378(c)

Repealed by Session Laws 1998-98, s. 26, effective August 14, 1998.
- § 105-378(d)

Enforcement and Collection Delayed Pending Appeal. - When the board of county commissioners or municipal governing body delivers a tax receipt to a tax collector for any assessment that has been or is subsequently appealed to the county board of equalization and review or the Property Tax Commission, the tax collector shall not seek collection of taxes or enforcement of a tax lien resulting from the assessment until the appeal has been finally adjudicated. The tax collector, however, may send an initial bill or notice to the taxpayer.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
21 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

Nº	YEAR	ACT	CHARACTER
01	1933	c. 181, s. 7	ENACTED
02	1933	c. 399	AMENDED
03	1945	c. 832	AMENDED
04	1947	c. 1065, s. 1	AMENDED
05	1949	cc. 60, 269, 735	AMENDED
06	1951	cc. 71, 306, 572	AMENDED
07	1953	cc. 381, 427, 538, 645, 656, 752, 775, 1008	AMENDED
08	1955	c. 1087	AMENDED
09	1957	cc. 53, 678, 1123	AMENDED
10	1959	cc. 373, 608	AMENDED
11	1961	cc. 542, 695, 885	AMENDED
12	1965	cc. 129, 294	AMENDED
13	1967	c. 242	AMENDED
14	1967	c. 321, s. 1	AMENDED
15	1967	c. 422, s. 1	AMENDED
16	1969	c. 96	AMENDED
17	1971	c. 806, s. 1	AMENDED
18	1998	S.L. 1998-98, s. 26	AMENDED
19	2006	S.L. 2006-30, s. 6	AMENDED
20	2011	S.L. 2011-3, s. 3(b)	AMENDED
21	2021	S.L. 2021-91, s. 3(d)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-378 (2021).

PINPOINT

N.C. Gen. Stat. § 105-378(a) (2021).

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

(1933, c. 181, s. 7; c. 399; 1945, c. 832; 1947, c. 1065, s. 1; 1949, cc. 60, 269, 735; 1951, cc. 71, 306, 572; 1953, cc. 381, 427, 538, 645, 656, 752, 775, 1008; 1955, c. 1087; 1957, cc. 53, 678, 1123; 1959, cc. 373, 608; 1961, cc. 542, 695, 885; 1965, cc. 129, 294; 1967, c. 242; c. 321, s. 1; c. 422, s. 1; 1969, c. 96; 1971, c. 806, s. 1; 1998-98, s. 26; 2006-30, s. 6; 2011-3, s. 3(b); 2021-91, s. 3(d).)

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