



CHAPTER 105
ARTICLE 27 - REFUNDS AND REMEDIES

N.C.G.S. § 105-380.

No taxes to be released, refunded, or compromised.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2013-19, s. 1 — sixth act in the lineage	RETRIEVED 21 September 2026, 02:57 UTC	SOURCE FINGERPRINT 35f62721bef7b73297f72c95 - 5fbc9eed94bcc20983fdc3a7 - a87a8923605a3c8f
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- § 105-380(a)

The governing body of a taxing unit is prohibited from releasing, refunding, or compromising all or any portion of the taxes levied against any property within its jurisdiction except as expressly provided in this Subchapter.
- § 105-380(b)

Taxes that have been released, refunded, or compromised in violation of this section shall be deemed to be unpaid and shall be collectible by any means provided by this Subchapter, and the existence and priority of any tax lien on property shall not be affected by the unauthorized release, refund, or compromise of the tax liability.
- § 105-380(c)

Any tax that has been released, refunded, or compromised in violation of this section may be recovered from any member or members of the governing body who voted for the release, refund, or compromise by civil action instituted by any resident of the taxing unit, and when collected, the recovered tax shall be paid to the treasurer of the taxing unit. The costs of bringing the action, including reasonable attorneys' fees, shall be allowed the plaintiff in the event the tax is recovered.
- § 105-380(d)

The provisions of this section are not intended to restrict or abrogate the powers of a board of equalization and review or any agency exercising the powers of such a board.
- § 105-380(e)

Expired.

APPARATUS I
6 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.

1901

1957

2013

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

Nº	YEAR	ACT	CHARACTER
01	1901	c. 558, s. 31	ENACTED
02	Rev.	s. 2854	RECODIFIED
03	C.S.	s. 7976	RECODIFIED
04	1971	c. 806, s. 1	AMENDED
05	1973	c. 564, s. 2	AMENDED
06	2013	S.L. 2013-19, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-380 (2013).

PINPOINT

N.C. Gen. Stat. § 105-380(a) (2013).

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

(1901, c. 558, s. 31; Rev., s. 2854; C.S., s. 7976; 1971, c. 806, s. 1; 1973, c. 564, s. 2; 2013-19, s. 1.)

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