



CHAPTER 105
ARTICLE 28 - SPECIAL DUTIES TO PAY TAXES

N.C.G.S. § 105-383.

Fiduciaries to pay taxes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 806, s. 1 — eighth act in the lineage	RETRIEVED 21 September 2026, 04:08 UTC	SOURCE FINGERPRINT 2d9333c793ceea1d154e21b5 - fcd1203789f2645a282c7c6e - 184cf7ebbc963121
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- § 105-383(a)

Duty to Pay. - It shall be the duty of every guardian, executor, administrator, agent, trustee, receiver, or other fiduciary having care or control of any real or personal property to pay the taxes thereon out of the trust funds in his hands.
- § 105-383(b)

Liability for Failure to Pay. - Any fiduciary who fails to pay the taxes on property in his care or control when trust funds are available to him for that purpose shall be personally liable for the taxes. This liability may be enforced by a civil action brought in the name of the tax collector of the taxing unit to which the taxes are owed against the fiduciary in an appropriate division of the General Court of Justice of the county in which the taxing unit is located.
- § 105-383(c)

Liability for Sale of Property. - Any fiduciary who suffers property in his care or control to be sold by reason of his negligence in failing to pay the taxes thereon when available funds were in his hands shall be liable to his ward, principal, or cestui que trust for all actual damages incurred as a result of his neglect.
- § 105-383(d)

Effect of Section. - This section shall not have the effect of relieving property and estates held in trust or under the control of fiduciaries from the lien of property taxes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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.

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1762			1867			1971
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT						
Nº	YEAR	ACT	CHARACTER			
01	1762	c. 69, s. 14	ENACTED			
02	1762	R.C., c. 54, s. 27	AMENDED			
03	1868	S.L. 1868-9, c. 201, s. 32	AMENDED			
04	1879	c. 71, s. 53	AMENDED			
05	1879	Code, ss. 1595, 3698	AMENDED			
06	Rev.	s. 2862	RECODIFIED			
07	C.S.	s. 7985	RECODIFIED			
08	1971	c. 806, s. 1	AMENDED			

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-383 (1971).

PINPOINT

N.C. Gen. Stat. § 105-383(a) (1971).

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

(1762, c. 69, s. 14; R.C., c. 54, s. 27; 1868-9, c. 201, s. 32; 1879, c. 71, s. 53; Code, ss. 1595, 3698; Rev., s. 2862; C.S., s. 7985; 1971, c. 806, s. 1.)

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