



CHAPTER 105

ARTICLE 28 - SPECIAL DUTIES TO PAY TAXES

N.C.G.S. § 105-384.

Duties and liabilities of life tenant.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 806, s. 1 — sixth act in the lineage	21 September 2026, 05:37 UTC	cee90a1d2f11d7aec680fdbb - 8e7779fb151f4e013cd42641 - 6fdbda9464ae67f0

§ 105-384(a) If real or personal property is held by a tenant for life or by a tenant for the life of another, it shall be the duty of the life tenant to pay the taxes imposed on the property.

§ 105-384(b) Any remainderman or reversioner of real or personal property who pays the taxes thereon may recover the money so paid in an action against the life tenant of the property; in the case of real property, the action may be brought only in the appropriate division of the General Court of Justice of the county in which the real property is located.

§ 105-384(c) Any tenant for life of real or personal property who suffers the property to be foreclosed and sold or sold under levy for failure to pay the taxes thereon shall be liable to the remainderman or to the reversioner for any damages incurred.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.



01	1879	c. 71, ss. 53, 54	ENACTED
02	1879	Code, ss. 3698, 3699	AMENDED
03	1901	c. 558, s. 45	AMENDED
04	Rev.	s. 2859	RECODIFIED
05	C.S.	s. 7982	RECODIFIED
06	1971	c. 806, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-384 (1971).

PINPOINT

N.C. Gen. Stat. § 105-384(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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1879, c. 71, ss. 53, 54; Code, ss. 3698, 3699; 1901, c. 558, s. 45; Rev., s. 2859; C.S., s. 7982; 1971, c. 806, s. 1.)

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