



CHAPTER 105
ARTICLE 28 - SPECIAL DUTIES TO PAY TAXES

N.C.G.S. § 105-386.

Tax paid by holder of lien; remedy.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 806, s. 1 — sixth act in the lineage	RETRIEVED 21 September 2026, 01:27 UTC	SOURCE FINGERPRINT 301f4790a2b9db73a3d9454c - 9aaad2856c75f67631d12279 - edad3757eba8a231
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If any person having a lien or encumbrance of any kind upon real property shall pay the taxes that constitute a lien upon the real property:

He shall thereby acquire a lien upon the real property from the time of payment, which lien shall be superior to all other liens and which may be enforced by an action in the appropriate division of the General Court of Justice of the county in which the real property is situated.

He may, by an action for moneys paid to the use of the owner of the real property at the time of payment, recover the amount paid.

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.

1879			1925		1971
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT					
Nº	YEAR	ACT	CHARACTER		
01	1879	c. 71, s. 55	ENACTED		
02	1879	Code, s. 3700	AMENDED		
03	1901	c. 558, s. 46	AMENDED		
04	Rev.	s. 2858	RECODIFIED		

05	C.S.	s. 7981	RECODIFIED
06	1971	c. 806, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-386 (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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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
(1879, c. 71, s. 55; Code, s. 3700; 1901, c. 558, s. 46; Rev., s. 2858; C.S., s. 7981; 1971, c. 806, s. 1.)

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