



CHAPTER 106
ARTICLE 74 - ACQUISITION AND CONTROL OF STATE FORESTS AND STATE RECREATIONAL FORESTS

N.C.G.S. § 106-873.

Procedure for acquisition of delinquent tax lands from counties.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:15 UTC	SOURCE FINGERPRINT 7f0fb0775ad3a9e726506ac9 - a3faeed53abae3e03cc0f0f3 - 5bf6e74421d681dd
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In the carrying out of the provisions of G.S. 106-872, the several boards of county commissioners shall furnish forthwith on written request of the Department a complete list of all properties acquired by the county under tax sale and which have remained unredeemed for a period of two years or more. On receipt of this list, the Commissioner shall have the lands examined and, if any one or more of these properties is in the Commissioner's judgment suitable for the purposes set forth in G.S. 106-872, request shall be made to the county commissioners for the acquisition of such land by the Department at a price not to exceed the actual amount of taxes due without penalties. On receipt of this request, the county commissioners shall make permanent transfer of such tract or tracts of land to the Department through fee-simple deed or other legal transfer, said deed to be approved by the Attorney General of North Carolina, and shall then receive payment from the Department as above outlined. (2011-145, s. 13.25(o).)

END OF SECTION TEXT

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APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 106-872		"carrying out of the provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-873 (2026).

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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