



CHAPTER 136
ARTICLE 9 - CONDEMNATION

N.C.G.S. § 136-121.1.

Reimbursement of owner for taxes paid on
condemned property.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1997-270, s. 2 — second act in the lineage	RETRIEVED 21 September 2026, 03:28 UTC	SOURCE FINGERPRINT 46eb61000ac0a3a4403badac - 505f678976249bd02bec76f5 - 7323208b97810c08
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§ 136-121.1(a) A property owner whose property is totally taken in fee simple by any condemning agency (as defined in G.S. 133-7(1)) exercising the power of eminent domain, under this Chapter or any other statute or charter provision, shall be entitled to reimbursement from the condemning agency of the pro rata portion of real property taxes paid that are allocable to a period subsequent to vesting of title in the agency, or the effective date of possession of the real property, whichever is earlier.

§ 136-121.1(b) An owner who meets the following conditions is entitled to reimbursement from the condemning agency for all deferred taxes paid by the owner pursuant to G.S. 105-277.4(c) as a result of the condemnation:

- (1) The owner is a natural person whose property is taken in fee simple by a condemning agency exercising the power of eminent domain under this Chapter or any other statute.
- (2) The owner also owns agricultural land, horticultural land, or forestland that is contiguous to the condemned property and that is in active production.

A potential condemning agency that seeks to acquire property by gift or purchase shall give the owner written notice of the provisions of this section. The definitions in G.S. 105-277.2 apply in this subsection.

APPARATUS I
2 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.

1975		1986	1997
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1975	c. 439, s. 1	ENACTED
02	1997	S.L. 1997-270, s. 2	AMENDED

APPARATUS II
3 AUTHORITIES

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. 133-7(1)	(a)	"any condemning agency (as defined in"
G.S. 105-277.4(c)	(b)	"paid by the owner pursuant to"
G.S. 105-277.2	(b)	"of this section. The definitions in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 136-121.1 (1997).

PINPOINT
N.C. Gen. Stat. § 136-121.1(a) (1997).

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
(1975, c. 439, s. 1; 1997-270, s. 2.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

