



CHAPTER 146
ARTICLE 6 - ACQUISITIONS

N.C.G.S. § 146-22.5.

Reimbursement of payment in lieu of
future ad valorem taxes.

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, 02:14 UTC	SOURCE FINGERPRINT 9f47aa53126b608e060ba081 - db694a7d5bf1020b70bc270b - 786ed21972e02d98
--	---	---	--

§ 146-22.5(a) If a State agency acquires land under G.S. 146-22.3 or G.S. 146-22.4 and later uses this land to mitigate wetlands permitted to be lost in the same county, then the county shall reimburse the State agency. The reimbursement shall equal the estimated amount of ad valorem taxes paid for the land in accordance with G.S. 146-22.3 minus ten percent (10%) of this amount multiplied by the number of years the State agency held the land before the wetlands were lost.

§ 146-22.5(b) Application. - This section applies only to land acquired in counties designated as a development tier one area under G.S. 143B-437.08. (2004-188, s. 6; 2005-435, s. 44; 2006-252, s. 2.16.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 146-22.3	(a)	"a State agency acquires land under"
G.S. 146-22.4	(a)	"acquires land under G.S. 146-22.3 or"
G.S. 143B-437.08	(b)	"a development tier one area under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 146-22.5 (2026).

PINPOINT

N.C. Gen. Stat. § 146-22.5(a) (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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

