



CHAPTER 160A
ARTICLE 9 - TAXATION

N.C.G.S. § 160A-207.

Remedies for collecting taxes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 426, s. 29 — second act in the lineage	21 September 2026, 05:11 UTC	22af4506dbdcacc8d2f63db0 - 0d1389bb780d0286717d0ef7 - b3a08569003a4ae4

In addition to any other remedies provided by law, the remedies of levy, garnishment, and attachment shall be available for collecting any city tax under the rules and procedures prescribed by the Machinery Act for the enforcement of tax liability against personal property, except that:

The remedies shall become available on the due date of the tax and not before that time;

Rules dependent on the existence of a lien against real property for the same tax shall not apply; and

The lien acquired by levy, garnishment, or attachment shall be inferior to any prior or simultaneous lien for property taxes acquired under the Machinery Act.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.

1971		1972	1973
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1971	c. 698, s. 1	ENACTED
02	1973	c. 426, s. 29	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-207 (1973).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1971, c. 698, s. 1; 1973, c. 426, s. 29.)

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