



CHAPTER 160A
ARTICLE 10B - COMMERCIAL PROPERTY ASSESSED CAPITAL EXPENDITURE (C-PACE) ACT

N.C.G.S. § 160A-239.17.

C-PACE assessment and lien.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 06:17 UTC	198d737fe914163b316486bf - fa2903899c3cc539415a6523 - c544688ce8aa1cd0

The following shall apply to the C-PACE assessment and lien:

The lien shall be inferior to all prior and subsequent State, local, and federal taxes or liens and superior to all other liens on the property from the date on which the notice of the C-PACE assessment is recorded until the C-PACE assessment, interest, penalties, and charges accrued or accruing are paid.

The lien shall run with the land, and that portion of the C-PACE assessment that is not yet due may not be accelerated or eliminated by foreclosure of a property tax or other lien.

The C-PACE lien may not be contested on the basis that the improvement is not a qualified improvement or for any procedural or substantive irregularities related to the financing.

For C-PACE assessments for leaseholds, the C-PACE assessment may be levied on the leasehold or possessory interest, including on publicly-owned land, subject to the consent of the entity owning the property and shall be payable by the owner of the leasehold interest. (2024-44, s. 1.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 160A-239.17 (2026).

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