CHAPTER 39

ARTICLE 10 - REAL PROPERTY TAX PRORATION

N.C.G.S. § 39-60.

# Property tax proration on sale of real property.

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| General Statutes of North Carolina, as published by the General Assembly | No amendment history on record | 21 September 2026, 02:47 UTC | d66ef13ad7a16a49cce2345f - 7e113a58c34e603b85759e17 - 0c08ee849b181c54 |

Unless otherwise provided by contract, property taxes on the real property being sold shall be prorated between the seller and buyer of the real property on a calendar-year basis. (2006-106, s. 7.)

END OF SECTION TEXT

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APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 39-60 (2026).

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