



CHAPTER 40A
ARTICLE 1 - GENERAL

N.C.G.S. § 40A-6.

Reimbursement of owner for taxes paid on
condemned property.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1997-270, s. 1 — third act in the lineage	21 September 2026, 03:35 UTC	533937659d8d0a5a4c715cc1 - 7b68224801612b3385522107 - 00645622363f5dfa

§ 40A-6(a) An owner whose property is totally taken in fee simple by a condemnor exercising the power of eminent domain, under this Chapter or any other statute, shall be entitled to reimbursement from the condemnor of the pro rata portion of real property taxes paid by the owner that are allocable to a period subsequent to vesting of title in the condemnor, or the effective date of possession of the real property, whichever is earlier.

§ 40A-6(b) An owner who meets the following conditions is entitled to reimbursement from the condemnor 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 condemnor 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.

The definitions in G.S. 105-277.2 apply in this subsection.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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	1981	c. 919, s. 1		AMENDED	
03	1997	S.L. 1997-270, s. 1		AMENDED	

APPARATUS II
2 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. 105-277.4(c)	(b)	"paid by the owner pursuant to"
G.S. 105-277.2	(b)	"The definitions in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 40A-6 (1997).

PINPOINT

N.C. Gen. Stat. § 40A-6(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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1975, c. 439, s. 1; 1981, c. 919, s. 1; 1997-270, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

