



CHAPTER 43
ARTICLE 7 - LIENS UPON REGISTERED LANDS

N.C.G.S. § 43-46.

Notice of delinquent taxes filed.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2000-140, s. 9 — fourth act in the lineage	RETRIEVED 21 September 2026, 04:45 UTC	SOURCE FINGERPRINT a6ddce80c21c2a326e24d1d5 - 5c12f1a9a74e2fc08cf36bbd - 20ea38462286ad8d
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It shall be the duty of the tax collector of each taxing unit, not later than June 30 following the date the taxes became delinquent, to file an exact memorandum of the delinquency, if any, of any registered land for the nonpayment of the taxes or assessments thereon, including interest, in the office of the register of deeds for registration; and if such officer fails to perform such duty, and there shall be subsequent to such day a transfer of the land as hereinbefore provided, the grantee shall acquire a good title free from any lien for such taxes and assessments, and the collector and his sureties shall be liable for the payment of the taxes and assessments with the interest thereon. The register of deeds shall enter the notice of delinquency on the record copy of the certificate of title, and the tax lien shall be valid against the registered estate from the time it is noted on the record copy. The register of deeds shall enter the notice of cancellation of the tax lien on the record copy of the certificate of title upon presentation of satisfactory evidence of payment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.

1913		1957		2000
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1913	c. 90, s. 21	ENACTED	
02	C.S.	s. 2419	RECODIFIED	
03	1999	S.L. 1999-59, s. 7	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 43-46 (2000).

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

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1913, c. 90, s. 21; C.S., s. 2419; 1999-59, s. 7; 2000-140, s. 9.)

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