



CHAPTER 47A
ARTICLE 1 - UNIT OWNERSHIP ACT

N.C.G.S. § 47A-21.

Units taxed separately.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 685, s. 21 — first act in the lineage	21 September 2026, 01:22 UTC	5cf46e1f6a54080bf7d4ef8d - 62abd3d584625b7d29dcf047 - 2052071973d3b4fd

Each condominium unit and its percentage of undivided interest in the common areas and facilities shall be deemed to be a parcel and shall be separately assessed and taxed by each assessing unit and special district for all types of taxes authorized by law including but not limited to special ad valorem levies and special assessments. Each unit holder shall be liable solely for the amount of taxes against his individual unit and shall not be affected by the consequences resulting from the tax delinquency of other unit holders. Neither the building, the property nor any of the common areas and facilities shall be deemed to be a parcel.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

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.

1963				1964
TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT
Nº	YEAR	ACT	CHARACTER	
01	1963	c. 685, s. 21	ENACTED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 47A-21 (1963).

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
(1963, c. 685, s. 21.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

