

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 886  
HOUSE BILL 335

AN ACT TO REPEAL THE THREE YEAR STATUTE OF LIMITATIONS ON SUITS TO  
RECOVER REAL PROPERTY SOLD FOR NONPAYMENT OF TAXES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 1-52(10), as it appears in the 1975 Cumulative Supplement to Volume 1A, is repealed.

**Sec. 2.** G.S. 105-377, as it appears in the 1972 Replacement of Volume 2D, is rewritten to read as follows:

"§ 105-377. **Time for contesting validity of tax foreclosure title.** — Notwithstanding any other provisions of law prescribing the period for commencing an action, no action or proceeding shall be brought to contest the validity of any title to real property acquired by a taxing unit or by a private purchaser in any tax foreclosure action or proceeding authorized by this Subchapter or by other laws of this State in force at the time the title was acquired, nor shall any motion to reopen or set aside the judgment in any such tax foreclosure action or proceeding be entertained after one year from the date on which the deed is recorded."

**Sec. 3.** G.S. 1-54 is amended by adding a new subsection to read as follows:

"(8) As provided in G.S. 105-377, to contest the validity of title to real property acquired in any tax foreclosure action or to reopen or set aside the judgment in any tax foreclosure action."

**Sec. 4.** This act shall not affect pending litigation.

**Sec. 5.** This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.