

**§ 105-228.33. Taxes recoverable by action.**

A county may recover unpaid taxes under this Article in an action in the name of the county brought in the superior court of the county. The action may be filed if the taxes remain unpaid more than 30 days after the register of deeds has demanded payment. In such actions, costs of court shall include a fee to the county of twenty-five dollars (\$25.00) for expense of collection. (1967, c. 986, s. 1; 1999-28, s. 1.)