

§ 105-386. Tax paid by holder of lien; remedy.

If any person having a lien or encumbrance of any kind upon real property shall pay the taxes that constitute a lien upon the real property:

- (1) He shall thereby acquire a lien upon the real property from the time of payment, which lien shall be superior to all other liens and which may be enforced by an action in the appropriate division of the General Court of Justice of the county in which the real property is situated.
- (2) He may, by an action for moneys paid to the use of the owner of the real property at the time of payment, recover the amount paid. (1879, c. 71, s. 55; Code, s. 3700; 1901, c. 558, s. 46; Rev., s. 2858; C.S., s. 7981; 1971, c. 806, s. 1.)