Statutes of Limitation Index

Risk Management Handouts of Lawyers Mutual
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DISCLAIMER: This document is written for general information only. It presents some considerations that might be helpful in your practice. It is not intended as legal advice or opinion. It is not intended to establish a standard of care for the practice of law. There is no guarantee that following these guidelines will eliminate mistakes. Law offices have different needs and requirements. Individual cases demand individual treatment. Due diligence, reasonableness and discretion are always necessary. Sound risk management is encouraged in all aspects of practice.

updated December 2009
INTRODUCTION

Following is a list of time limitations for various legal actions in North Carolina. This index was most recently updated in December 2009. It is not a substitute for legal research, but can be used as your first stop in locating the applicable statutory citations. In some situations, a case citation is listed as an additional research tool. In all matters, you should review the statute and relevant case law to satisfy yourself about the correct limitations periods. A note has been made in several places regarding the complexity and relationship between statutes of repose and statutes of limitation, including but not limited to products liability and professional malpractice, which require your particular attention.

ABSENTEES

ACTION FOR COMPENSATION FROM ABSENTEE INSURANCE FUND
Time period: 3 years (after return of absentee)
N.C. GEN. STAT. § 28C-19(d)
[Persons under legally recognized disability (infancy or other disability) have one year after removal of disability to bring suit.]

ACTION BY ABSENTEE TO RECOVER PROPERTY
Time Period: 5 years (from date of finding of disappearance)
N.C. GEN. STAT. § 28C-11(c)
[If date of disappearance is more than four years prior to hearing at which permanent receiver appointed, 2 years from date of appointment of permanent receiver; 28C-14.]

BANKS

ACTION ON REJECTED CLAIM AGAINST BANK IN LIQUIDATION
Time period: 90 days (after notice of claim rejection served)
N.C. GEN. STAT. § 53-20(k)

OBJECTION TO STATEMENT OF ACCOUNT FROM BANK TO DEPOSITOR
Time period: 5 years

N.C. GEN. STAT. § 53-75

ACTIONS AGAINST BANK DIRECTORS OR STOCKHOLDERS
Time period: 3 years (after discovery of facts upon which claim based)
N.C. GEN. STAT. § 1-33
BONDS

ACTION ON PAYMENT BOND
Time period: 1 year (from later date of last labor performed, last material furnished by claimant, or final settlement with contractor)
N.C. GEN. STAT. § 44A-28(b)

ACTION AGAINST EXECUTOR, ADMINISTRATOR, COLLECTOR OR GUARDIAN ON OFFICIAL BOND
Time period: 6 years (after auditing and filing of audited account)
N.C. GEN. STAT. § 1-50(a)(2)

ACTION CONTESTING VALIDITY OF BOND REFERENDUM
Time period: 30 days (after publication of referendum results)
N.C. GEN. STAT. § 159-62

ACTION TO SET ASIDE LOCAL GOVERNMENT BOND ORDER
Time period: 30 days (after publication of bond order as adopted)
N.C. GEN. STAT. § 159-59

ACTION UPON OFFICIAL BOND OF A PUBLIC OFFICER
Time period: 3 years
N.C. GEN. STAT. § 1-52(1)(a)
[Note: The statute of limitations was previously 6 years under N.C. GEN. STAT. § 1-50(a)(1), but the statute was repealed by Session Laws 1997-297, s. 1.]

ACTION AGAINST SURETY OF EXECUTOR, ADMINISTRATOR, COLLECTOR, OR GUARDIAN ON OFFICIAL BOND OF PRINCIPAL
Time period: 3 years (after breach)
N.C. GEN. STAT. § 1-52(6)

CONSTRUCTION

PRIVATE PROJECTS:

CLAIM OF LIEN
Time Period: 120 days (after last furnishing of labor or materials to the project site)
N.C. GEN. STAT. § 44A-12

ENFORCEMENT OF LIEN
Time Period: 180 days (after last furnishing of labor or materials to the project site)
N.C. GEN. STAT. § 44A-13

PUBLIC PROJECTS:

ACTION ON PAYMENT BOND
Time period: 1 year (from later date of last labor performed, last material furnished by claimant, or final settlement with contractor)
N.C. GEN. STAT. § 44A-28(b)
CONTRACTS

ACTION FOR BREACH OF CONTRACT FOR SALE OF GOODS
Time period: 4 years (after the cause of action has accrued)
N.C. GEN. STAT. § 25-2-725(1)
[Parties may agree to reduce to not less than one year, but may not extend period.]

EXPRESS OR IMPLIED CONTRACTS
Time Period: 3 years (after breach)
N.C. GEN. STAT. § 1-52(1)


ACTION UPON SEALED INSTRUMENT AGAINST PRINCIPAL
Time period: 10 years
N.C. GEN. STAT. § 1-47(2)

ACTION AGAINST BAIL
Time period: 3 years (after judgment against the principal)
N.C. GEN. STAT. § 1-52(7)

CORPORATIONS

ACTION AGAINST CORPORATION OR STOCKHOLDER ON ACCOUNT OF DIVIDENDS
Time period: 6 years
N.C. GEN. STAT. § 1-50(a)(4)

NOTE: As to limitations period for unknown and certain other claims against a dissolved corporation, see N.C. GEN. STAT. § 55-14-07, as the limitations period may be less than 6 years.

ACTION AGAINST CORPORATE DIRECTORS FOR UNLAWFUL DISTRIBUTION
Time period: 3 years (from date on which effect of distribution measured)
N.C. GEN. STAT. § 55-8-33(c)

CRIMINAL

MISDEMEANORS (INCLUDING DECEIT, MALICIOUS MISCHIEF, AND PETIT LARCENY)
Time period: 2 years (after commission of crime)
N.C. GEN. STAT. § 15-1
[If no judgment can be given on indictment found within two years, state may institute another prosecution for same offense within one year after abandoning the first. This exception does not apply to defective warrants. See State v. Madry, 140 N.C. App. 600, 537 S.E.2d 827 (2000).]

NONSUPPORT OF ILLEGITIMATE CHILD BY FATHER
Time period: 3 years (after birth)
N.C. GEN. STAT. § 49-4

[However, where paternity judicially determined within 3 years after birth, the period is any time before child reaches 18; Or where the father previously made support payments within 3 years after birth, period is 3 years after date of last payment, but before the child reaches 18.]


NONSUPPORT OF ILLEGITIMATE CHILD BY MOTHER
Time period: Anytime before child reaches 18
N.C. GEN. STAT. § 49-4
## EMPLOYMENT

**FILING COMPLAINT WITH COMMISSIONER OF LABOR FOR RETALIATORY EMPLOYMENT DISCRIMINATION**  
Time period: 180 days (from the violation)  
N.C. GEN. STAT. § 95-242(a)  

**COMMENCEMENT OF CIVIL ACTION UNDER REDA**  
Time period: 90 days (from right to sue letter)  
N.C. GEN. STAT. § 95-243  

**WRONGFUL DISCHARGE**  
Time period: 3 years  
N.C. GEN. STAT. § 1-52(5)  

**CHARGE FILED WITH THE EEOC**  
Time period: 180 days (from the unlawful employment practice)  
42 U.S.C. § 2000e-5(e)(1); 29 U.S.C. § 626(d); 42 U.S.C. § 12117(a)

**COMMENCEMENT OF CIVIL ACTION UNDER TITLE VII OR ADA**  
Time period: 90 days (from EEOC’s right to sue letter)  
42 U.S.C. § 2000e-5(f); 42 U.S.C. § 12117(a)

**COMMENCEMENT OF CIVIL ACTION UNDER ADEA**  
Time period: 60 days (after charge is filed with the EEOC)  
29 U.S.C. § 626(d)

**ACTION TO ENFORCE JUDGMENT**  
Time period: 10 years (from date of rendition)  
N.C. GEN. STAT. § 1-47(1)  

**EXECUTION UPON JUDGMENT REQUIRING PAYMENT OF MONEY OR RECOVERY OF PERSONAL PROPERTY**  
Time period: 10 years (from date of rendition)  
N.C. GEN. STAT. § 1-306  

## JUDGMENTS

**PERSONAL INJURY**  
Time period: 3 years (after injury becomes or ought to have become apparent, but not more than 10 years after defendant’s last act or omission giving rise to claim)  
N.C. GEN. STAT. § 1-52(16)  
RISK MANAGEMENT HANDOUTS OF LAWYERS MUTUAL

WRONGFUL DEATH
Time period: 2 years (from the date of death)
N.C. GEN. STAT. § 1-53(4)
[If decedent would have been barred, had he lived, from bringing an action for bodily harm, as a result of N.C. GEN. STAT. § 1-15(c) or 1-52 (16), no action for his death may be brought.]

PRODUCTS LIABILITY
Time period: If action is in tort for personal injury or wrongful death, the action must be brought within 3 years of the date of injury or 2 years from the date of death (statute of limitation) and 12 years after product’s initial purchase for use of consumption (statute of repose).
N.C. GEN. STAT. § 1-46.1 [Applies to actions that accrue on or after October 1, 2009.]

WORKER’S COMPENSATION CLAIMS
Time period: 2 years (after accident or after last payment of medical compensation when no other compensation has been paid and when employer’s liability has not been established)
N.C. GEN. STAT. § 97-24(a)

OCCUPATIONAL DISEASES
Time period: 2 years (after death, disability, or disablment)
N.C. GEN. STAT. § 97-58(c)
[However, claim for injury, disability, or death due to radiation will be barred unless filed 2 years after claimant first suffered incapacity due to exposure, and knew or should have known that the disease was caused by present or prior employment.]

MEDICAL NEGLIGENCE INCLUDING FOREIGN OBJECT LEFT IN BODY
Time Period: 3 years from last act of defendant/4 year statute of repose (“latent injury rule”)
The 4 year statute of repose is available when the injury is not apparent until 2 or more years after the last act of the defendant. Suit must be brought within 1 year of the discovery date, but cannot be brought more than 4 years (10 years in the case of foreign objects with no therapeutic or diagnostic purpose which are left in the body) from the last act of defendant.

PERSONAL INJURY, DEATH DUE TO DEFECTIVE, UNSAFE REAL PROPERTY IMPROVEMENT
Time period: If the action is in tort for personal injury or wrongful death, the action must be brought within 3 years of the date of injury or 2 years from the date of death (statute of limitations) and 6 years after later of defendant’s last act or omission, or substantial completion of improvement (statute of repose).
N.C. GEN. STAT. § 1-50(5)

CLAIM FOR MEDICAL EXPENSES INCURRED WITHIN ONE YEAR OF SCHOOL BUS ACCIDENT CAUSING INJURY, DEATH OF PUPIL
Time period: 1 year
N.C. GEN. STAT. § 115c-259 [Expenses less than $600.]
PERSONAL INJURY CAUSED BY RAILROAD IN VIOLATION OF NORTH CAROLINA UTILITIES COMMISSION RULE

[Note: N.C. GEN. STAT. § 62-243, which had a one year statute a limitations, was repealed by Session Laws 1998-128, s. 13, effective September 4, 1998. A review of the Session Law indicates this section has not been recodified.]

PROPERTY AND ESTATES

ACTION VALIDATING TITLE CLAIM AFTER ENTRY ON REAL ESTATE
Time period: 1 year (after entry, but within period necessary for adverse possession ripening into title)
N.C. GEN. STAT. § 1-41

TRESPASS
Time period: 3 years (from original trespass)
N.C. GEN. STAT. § 1-52(3)

REAL PROPERTY TITLE AGAINST STATE UNDER COLOR OF TITLE
Time period: 21 years
N.C. GEN. STAT. § 1-35(2)

REAL PROPERTY TITLE AGAINST STATE, ADVERSE POSSESSION
Time period: 30 years
N.C. GEN. STAT. § 1-35(l)

REAL PROPERTY TITLE AGAINST PRIVATE PARTY UNDER COLOR OF TITLE
Time period: 7 years
N.C. GEN. STAT. § 1-38(a)

REAL PROPERTY TITLE AGAINST PRIVATE PARTY WHEN INSTRUMENT IS DESTROYED
Time period: 7 years
N.C. GEN. STAT. § 98-8

REAL PROPERTY TITLE AGAINST PRIVATE PARTY UNDER ADVERSE POSSESSION
Time period: 20 years
N.C. GEN. STAT. § 1-40


property damage due to defective, unsafe real property improvement
Time period: 6 years
N.C. GEN. STAT. § 1-50(5)
INJURY TO INCORPOREAL HEREDITAMENT
Time period: 6 years
N.C. GEN. STAT. § 1-50(3)

FORECLOSURE OF MORTGAGE, DEED IN TRUST FOR CREDITORS WITH POWER OF SALE
Time period: 10 years
N.C. GEN. STAT. § 1-47(3)
[Where mortgagor or grantor has been in possession of the property, within 10 years after forfeiture of the mortgage, or after the power of sale became absolute, or within ten years after last payment on the same.]

MORTGAGE REDEMPTION
Time period: 10 years
N.C. GEN. STAT. § 1-47(4)
[Where mortgagee has been in possession, or for a residuary interest under a deed in trust for creditors, where the trustee (or those holding under him/her) has been in possession, within 10 years after the right of action accrued.]

CREDITOR’S ACTION AGAINST REPRESENTATIVE OF DECEASED
Time period: 7 years (after qualification of executor or administrator and, where creditor not personally served, publishing advertisement for creditors to present their claims)
N.C. GEN. STAT. § 1-49(2)
See Love v. Ingram, 104 N.C. 600, 10 S.E. 77 (1889).

ACTION AGAINST RAILROAD FOR PROPERTY DAMAGE CAUSED BY CONSTRUCTION OR REPAIRS
Time period: 5 years (from date of the first substantial injury)
N.C. GEN. STAT. § 1-51(2)

PROPERTY DAMAGE
Time period: 3 years (after damage becomes or ought to have become apparent but not more than 10 years from defendant’s last act or omission giving rise to claim)
N.C. GEN. STAT. § 1-52(16)

CONVERSION OF OR DAMAGE TO GOODS OR CHATTELS
Time period: 3 years
N.C. GEN. STAT. § 1-52(4)

CLAIM FOR ANNUAL VALUE OF LAND AND WASTE CHARGED AGAINST DEFENDANT
Time period: Defendant not liable for annual value or for damages for waste or other injury for any longer time than 3 years before suit unless s/he claims for improvements.
N.C. GEN. STAT. § 1-341

CLAIM FOR ESCHEATED PROPERTY
Time period: No Stated Period of Limitations
N.C. GEN. STAT. § 116B-4
[However, claim must not be barred under N.C. GEN. STAT. §§ 28A-19-1 through 28A-19-19. The provisions of N.C. GEN. STAT. § 116B-67(a), (c), (d), and (e) and N.C. GEN. STAT. § 116B-68 shall also apply.]

CLAIM FOR LOSS, DAMAGE OR INJURY TO PROPERTY HELD BY COMMON CARRIER
Time period: 2 years (after claimant receives written notice that claim has been disallowed)
N.C. GEN. STAT. § 62-204
[Not applicable to passenger motor carriers. Claimant must file written claim with carrier within 9 months of occurrence; cause of action shall be deemed to have accrued 30 days after date of notice.]

COMPENSATION RECOVERY FOR CONdemnation OF FISHERY RIGHTS
Time period: 3 years (tolled during disability of plaintiff)
N.C. GEN. STAT. § 113-206(e)
[No action may be instituted under this subsection after December 31, 2006.]
### STATUTES OF LIMITATION INDEX

#### RETIREMENT BENEFITS

**ACTION WITH RESPECT TO A DEFICIENCY OR OVERPAYMENT IN COUNTY OR MUNICIPAL RETIREMENT BENEFITS**

- Time period: 3 years (after payment)
- N.C. GEN. STAT. § 128-27(i)

**ACTION WITH RESPECT TO A DEFICIENCY OR OVERPAYMENT IN TEACHERS’ OR STATE EMPLOYEES’ RETIREMENT BENEFITS**

- Time period: 3 years (after payment)
- N.C. GEN. STAT. § 135-5(n)

#### STATE AND LOCAL GOVERNMENT AND PUBLIC OFFICERS

**OTHER TORT CLAIMS AGAINST STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES**

- Time period: 3 years (after accrual of such claim)
- N.C. GEN. STAT. § 143-299

**WRONGFUL DEATH CLAIMS AGAINST STATE DEPARTMENTS, INSTITUTIONS AND AGENCIES**

- Time period: 2 years
- N.C. GEN. STAT. § 143-299

**ACTION AGAINST LOCAL UNIT OF GOVERNMENT UPON EXPRESS OR IMPLIED CONTRACT**

- Time period: 2 years
- N.C. GEN. STAT. § 1-53(l)
  
  [Not applicable to actions based on bonds, notes, and interest coupons or when a different period of limitations is prescribed by N.C. GEN. STAT. §§ 1-46 through 1-55.]

**CLAIM AGAINST BOARD OR AGENCY WHOSE AFFAIRS ARE BEING LIQUIDATED**

- Time period: 1 year (from the time Board or Agency becomes inoperative)
- N.C. GEN. STAT. § 143-270

**ACTION TO SET ASIDE RESOLUTION CREATING COUNTY WATER AND SEWER DISTRICT**

- Time period: 30 days (after first publication of resolution and notice)
- N.C. GEN. STAT. § 162A-87(b)
  
  [For actions to set aside resolutions creating consolidated city-county water and sewer districts, the time period is 21 days after first publication of resolution and notice. See N.C. GEN. STAT. § 162A-86(b)(1).]

**ACTION BY PRIVATE REALTOR TO TRY TITLE TO OFFICE**

- Time period: 90 days (after induction into the office to which the title is to be tried)
- N.C. GEN. STAT. § 1-522
  

**ACTION CHALLENGING VALIDITY OF ANY PROCEEDING TAKEN IN CLOSING OF STREET OR ALLEY**

- Time period: 30 days (after adoption of closing order)
- N.C. GEN. STAT. § 160A-299(b)
  

**ACTION CHALLENGING VALIDITY OF ELECTION CONCERNING ASSUMPTION OF SCHOOL DISTRICT INDEBTEDNESS BY COUNTIES**

- Time period: 30 days (after publication of the statement of election results)
- N.C. GEN. STAT. § 115C-473

**ACTION CHALLENGING VALIDITY OF SPECIAL ELECTION CONCERNING MERGER OF METROPOLITAN SEWERAGE DISTRICT INTO CITY OR TOWN**

- Time period: 30 days (after special election)
- N.C. GEN. STAT. § 162A-77.1
ACTION CHALLENGING VALIDITY OF RESOLUTION CREATING METROPOLITAN SEWERAGE DISTRICT
Time period: 30 days (after first publication of resolution and notice)
N.C. GEN. STAT. § 162A-66

ACTION CHALLENGING VALIDITY OF ELECTION CONCERNING ASSUMPTION OF SEWERAGE SYSTEM INDEBTEDNESS OF POLITICAL SUBDIVISION BY METROPOLITAN SEWERAGE DISTRICT
Time period: 30 days (after publication of the statement of election results)
N.C. GEN. STAT. § 162A-77

ACTION TO SET ASIDE CREATION OF METROPOLITAN WATER DISTRICT
Time period: 30 days (after first publication of resolution and notice)
N.C. GEN. STAT. § 162A-33

ACTION CHALLENGING VALIDITY OF RESOLUTION CREATING SPECIAL AIRPORT DISTRICT
Time period: 60 days (after first publication of notice)
N.C. GEN. STAT. § 63-80(c)

ACTION CHALLENGING VALIDITY OF RESOLUTION INCLUDING ADDITIONAL UNITS OF LOCAL GOVERNMENT WITHIN A SPECIAL AIRPORT DISTRICT
Time period: 30 days (after publication of notice)
N.C. GEN. STAT. § 63-82(d)

ACTION CHALLENGING VALIDITY OF RESOLUTION OR ELECTION APPROVING INCLUSION OF ADDITIONAL POLITICAL SUBDIVISIONS OR UNINCORPORATED AREAS IN A METROPOLITAN SEWERAGE DISTRICT
Time period: 30 days (after first publication of notice)
N.C. GEN. STAT. § 162A-68(f)

ACTION CONTESTING VALIDITY OF ZONING ORDINANCE OR AMENDMENT
Time period: 2 months (after adoption or amendment thereto)
N.C. GEN. STAT. § 160A-364; 153A-348; 1-54.1

ACTION TO ENFORCE LIEN ON REAL PROPERTY OF RECIPIENT OF AMBULANCE SERVICE AT THE EXPENSE OF COUNTY OR MUNICIPALITY
Time period: 10 years (from date of service, but not more than 3 years after death of recipient)
N.C. GEN. STAT. § 44-51.1

ACTION AGAINST PUBLIC OFFICER FOR TRESPASS UNDER COLOR OF OFFICE
Time period: 3 years
N.C. GEN. STAT. § 1-52(13)

ACTION AGAINST PUBLIC OFFICER FOR ESCAPE OF PRISONER ARRESTED OR IMPRISONED ON CIVIL PROCESS
Time period: 1 year
N.C. GEN. STAT. § 1-54(4)

ACTION OR PROCEEDING BY CITY TO ENFORCE ANY REMEDY FOR FORECLOSURE OF SPECIAL ASSESSMENT LIENS
Time period: 10 years (from due date of assessment or earliest installment)
N.C. GEN. STAT. § 160A-233(d)
[If acceleration of installments occurs, the statute of limitations shall continue to run as to each installment as if acceleration had not occurred.]

ACTION OR PROCEEDING BY COUNTY TO FORECLOSE SPECIAL ASSESSMENT LIEN
Time period: 10 years (from due date of assessment or earliest installment)
N.C. GEN. STAT. § 153A-200(d)
[If acceleration of installments occurs, the statute of limitations shall continue to run as to each installment as if acceleration had not occurred.]

ACTION BY STATE TO RECOVER TREATMENT, TRAINING AND MAINTENANCE COSTS OF PERSON ADMITTED TO DEPARTMENT OF HUMAN RESOURCES INSTITUTION
Time period: No Period of Limitations
N.C. GEN. STAT. § 143-122
[e.g., regional psychiatric hospital, special care center, mental retardation center, school for emotionally disturbed children, alcohol and drug abuse treatment centers.]
ACTION TO ENFORCE JUDGMENT IN STATE’S FAVOR FOR RECOVERY OF TREATMENT, TRAINING AND MAINTENANCE COSTS OF PERSON ADMITTED TO DEPARTMENT OF HUMAN RESOURCES INSTITUTION
Time period: No Period of Limitations
N.C. GEN. STAT. § 143-125

[e.g., regional psychiatric hospital, special care center, mental retardation center, school for emotionally disturbed children, alcohol and drug abuse treatment centers.]

ACTION BY STATE TO RECOVER DAMAGES FOR TRESPASS TO STATE LANDS
Time period: 10 years (after the trespass)
N.C. GEN. STAT. § 146-80

TAXATION

TAXPAYER’S DEMAND FOR REFUND OF AGRICULTURAL FEE OR TAX OVERPAYMENT
Time period: 3 years (from later of overpayment date or due date of report)
N.C. GEN. STAT. § 106-9.5

REFUND OF GIFT TAX OVERPAYMENT
Note: N.C. GEN. STAT. § 105-191, which contained a 3 year statute of limitations, was repealed by Session Laws 1995 (Regular session, 1996) c. 646, s. 7.

APPLICATION FOR REVISION OF GIFT TAXES ASSESSED
Note: N.C. GEN. STAT. § 105-196, which contained a 3 year statute of limitations, was repealed by Session Laws 1995 (Regular Session 1996), c. 646, s.7.

EMPLOYER’S APPLICATION FOR REFUND OF WITHHOLDING TAX OVERPAYMENT
Time period: Later of 3 years from filing deadline or 6 months after overpayment
N.C. GEN. STAT. § 105-163.9 provides for action; N.C. GEN. STAT. § 105-266(c) sets out period of limitations
[Refund is not allowed if amount of overpayment is withheld from employee or contractor wages.]

REFUND OF INHERITANCE TAX OVERPAYMENT DUE TO VALUATION ADJUSTMENT
Note: N.C. GEN. STAT. § 105-29(a), which contained a statute of limitations of 3 years from filing deadline or 6 months from overpayment or 6 months after final determination of federal estate tax liability, whichever was later, was repealed by Session Laws 1998-212, s. 29.A 2(a), effective January 1, 1999, and applicable to the estates of decedents dying on or after that date.

COLLECTION OF INHERITANCE TAXES
Note: N.C. GEN. STAT. § 105-32, which contained a 20 year statute of limitations period from death, was repealed by Session Laws 1998-212, s. 29.A 2(a), effective January 1, 1999, and applicable to the estates of decedents dying on or after that date.

COLLECTION OF WATERSHED IMPROVEMENT DISTRICT ASSESSMENTS
Note: N.C. GEN. STAT. § 139-27(f), which contained a 10 year statute of limitations, was repealed by Session Laws 1993, c. 391, ss. 7-16.

ACTION BY COUNTY OR MUNICIPALITY TO ENFORCE REMEDY FOR TAX COLLECTION OR TAX LIEN ENFORCEMENT
Time period: 10 years (from date taxes due)
N.C. GEN. STAT. § 105-378(a)
[Not applicable to lien of special assessments.]

ACTION CONTESTING VALIDITY OF TAX FORECLOSURE TITLE
Time period: 1 year (from deed recording date)
N.C. GEN. STAT. § 105-377; 1-54(8)

REFUND OF TAX OVERPAYMENT WITH INTEREST, GENERALLY TIME PERIOD: LATER OF 3 YEARS FROM FILING DEADLINE OR 6 MONTHS AFTER OVERPAYMENT
N.C. GEN. STAT. § 105-266(c)
[Session Laws 2004-110, s. 1.3, provides: “Notwithstanding the time limitations of N.C. GEN. STAT. §§ 105-266 and 105-266.1, a refund for an overpayment of tax resulting from a change in the law enacted by this part regarding the exclusion]
of gain on the sale or exchange of a principal residence by a member of the uniformed services or the Foreign Service of the United States is timely if a demand for the refund is filed on or before November 11, 2004.”

**SUIT FOR RECOVERY OF TAXES PAID UNDER PROTEST**
Time period: 3 years (after 90 day refund period)
N.C. GEN. STAT. §§ 105-267; 105-381; and 1-52(15)
[Taxpayer must demand refund for tobacco products tax, alcoholic beverage license and excise taxes, and unauthorized substance taxes within 30 days after payment; taxpayer must demand refund for all other taxes within 3 years after payment; may only bring suit after expiration of 90 day period allowed for making refund.]

**ASSESSMENT OF LIABILITY AGAINST TRANSFEREE OR ENFORCING LIEN AGAINST TRANSFERRED PROPERTY**
Time period: 1 year (after expiration of period of limitation for assessment against transferor)
N.C. GEN. STAT. § 105-239.1(b)

**TORTS, OTHER**

**CRIMINAL CONVERSATION**
Time period: 3 years
N.C. GEN. STAT. § 1-52(5)

**TORTIOUS INTERFERENCE WITH CONTRACT**
Time period: 3 years
N.C. GEN. STAT. § 1-52(5)
*See Johnson v. Graye*, 251 N.C. 448, 452, 111 S.E.2d 595, 598 (1959) (holding that the three year statute of limitation under N.C. GEN. STAT. § 1-52(5) is applicable to the plaintiff’s malicious interference with contract claim).

**ABUSE OF PROCESS**
Time period: 3 years
N.C. GEN. STAT. § 1-52(5)

**MALICIOUS PROSECUTION**
Time period: 3 years
N.C. GEN. STAT. § 1-52(5)

**ACTION FOR COLLECTION OF CONTRIBUTIONS TO STATE UNEMPLOYMENT INSURANCE FUND**
Time period: 5 years (from date contributions due)
N.C. GEN. STAT. § 96-10(i)

**ACTION TO RECOVER CONTRIBUTIONS TO STATE UNEMPLOYMENT INSURANCE FUND PAID UNDER PROTEST**
Time period: 1 year
N.C. GEN. STAT. § 96-10(f)
[Must give written notice of protest at time of payment and demand refund within 30 days after payment; may only bring suit after expiration of 90 day period allowed for making refund, or after refusal, if received before expiration of 90 day period.]

**INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS**
Time period: 3 years
N.C. GEN. STAT. §§ 1-52(5), (16)

**LIBEL**
Time period: 1 year (after date of publication)
N.C. GEN. STAT. § 1-54(3)
SLANDER
Time period: 1 year (after date of statement)
N.C. GEN. STAT. § 1-54(3)
See Price v. J.C. Penney Co., Inc., 26 N.C. App. 249, 216
S.E.2d 154, cert. denied, 288 N.C. 243, 217 S.E.2d 666
(1975) and Martin v. Boyce, 217 F.R.D. 368 (M.D.N.C.
2003).

ASSAULT
Time period: 3 years (for any claims arising on or after
October 1, 2001)
N.C. GEN. STAT. § 1-52(19)
Note: For any claims arising before October 1, 2001, the
statute of limitation is one (1) year under N.C. GEN.
STAT. § 1-54(3).
See Keech v. Hendricks, 141 N.C. App. 649, 540 S.E.2d
71 (2000); Britt v. Hayes, 142 N.C. App. 190, 541 S.E.2d
761, cert. granted, 353 N.C. 450, 548 S.E.2d 523 (2001);
and Alford v. Catalytica Pharms., Inc., 150 N.C. App. 489,
564 S.E.2d 267 (2002).

BATTERY
Time period: 3 years (for any claims arising on or after
October 1, 2001)
N.C. GEN. STAT. § 1-52(19)
Note: For any claims arising before October 1, 2001, the
statute of limitation is one (1) year under N.C. GEN.
STAT. § 1-54(3).

FALSE IMPRISONMENT
Time period: 3 years (for any claims arising on or after
October 1, 2001)
N.C. GEN. STAT. § 1-52(19)
Note: For any claims arising before October 1, 2001, the
statute of limitation is one (1) year under N.C. GEN.
STAT. § 1-54(3).
See Keech v. Hendricks, 141 N.C. App. 649, 540 S.E.2d
71 (2000); Britt v. Hayes, 142 N.C. App. 190, 541 S.E.2d
761, cert. granted, 353 N.C. 450, 548 S.E.2d 523 (2001);
and Alford v. Catalytica Pharms., Inc., 150 N.C. App. 489,
564 S.E.2d 267 (2002).

TRESPASS
Time period: 3 years (from original trespass)
N.C. GEN. STAT. § 1-52(3)
See James v. Clark, 118 N.C. App. 178, 454 S.E.2d 826,

USURY

FORFEITURE OF INTEREST FOR USURY
Time period: 2 years
N.C. GEN. STAT. § 1-53(3)
See Haanebrink v. Meyer, 47 N.C. App. 646, 267 S.E.2d
598 (1980).

ACTION TO RECOVER PENALTY FOR USURY
Time period: 2 years
N.C. GEN. STAT. § 1-53(2)
See Haanebrink v. Meyer, 47 N.C. App. 646, 267 S.E.2d
598 (1980) and Faircloth v. Nat'l Home Loan Corp., 313
WILLS AND DECEDENT’S ESTATES

CAVEAT TO THE PROBATE OF A WILL
Time period: 3 years
N.C. GEN. STAT. § 31-32
[Persons under legally recognized disability have 3 years after removal of disability to bring suit.]

PRESENTATION OF CLAIMS AGAINST DECEDENT’S ESTATE ARISING AT OR AFTER DEATH
Time period: 6 months (from due date of representative’s or collector’s performance if claim based on contract with representative or collector; or with respect to any other claim, from date on which claim arises).
N.C. GEN. STAT. § 28A-19-3(b)

ACTION ON UNREFERRED CLAIM REJECTED BY REPRESENTATIVE OR COLLECTOR
Time period: 3 months (after written notice of rejection or after some part of claim comes due)
N.C. GEN. STAT. § 28A-19-16
See Storey v. Hailey, 114 N.C. App. 173, 441 S.E.2d 602 (1994) (holding that the statute of limitations is three calendar months, not 90 days) and Elliott v. Estate of Elliott, 163 N.C. App. 577, 596 S.E.2d 819, cert. denied, 358 N.C. 731, 601 S.E.2d 530 (2004) (holding that estate must absolutely and unequivocally reject the claim in order to trigger the statute of limitations).

ACTION FOR YEAR’S ALLOWANCE OF SURVIVING SPOUSE OR CHILDREN
Time period: 1 year
N.C. GEN. STAT. § 1-54(5)

MISCELLANEOUS LIMITATIONS

PROFESSIONAL MALPRACTICE - COMPLEX ANALYSIS NEEDED
Time period: 3 years from last act of defendant/4 year statute of repose (“latent injury rule”). The 4 year statute of repose is available when the injury is not apparent until 2 or more years after the last act of the defendant. Suit must be brought within 1 year of the discovery date, but cannot be brought more than 4 years from the last act of the defendant.
N.C. GEN. STAT. § 1-15(c)

CIVIL ACTION TO ESTABLISH PATERNITY OF ILLEGITIMATE CHILD
Time period: Anytime before child’s 18th birthday or within 1 year of putative father’s death
N.C. GEN. STAT. § 49-14(a) & (c)

ACTION UNDER BENEFIT OF PRESUMPTION OF RAILROAD’S NEGLIGENCE IN LIVESTOCK KILLING
Note: N.C. GEN. STAT. § 62-241, which contained a six month statute of limitations, was repealed by Session Laws 1998-128, s.13, effective September 4, 1998.

ACTIONS NOT OTHERWISE LIMITED
Time period: 10 years (after the cause of action has accrued)
N.C. GEN. STAT. § 1-56

BULK TRANSFER ACTIONS
Note: N.C. GEN. STAT. § 25-6-111, which contained a six month statute of limitations, was repealed by Session Laws 2004-190, s. 1, effective January 1, 2005. Rights arising prior to January 1, 2005 remain valid and may be enforced as though those statutes had not been repealed.
STATUTORY ACTION FOR PENALTY OR FORFEITURE
Time period: 1 year
N.C. GEN. STAT. § 1-54(2)
[Where action is given to state alone, in whole or in part to aggrieved party, or to common informer. One year unless otherwise provided by statute.]

ACTION UPON AN INSTRUMENT TRANSFERRING OR AFFECTING UNEARNED SALARIES OR WAGES
Time period: 6 months (after execution of instrument)
N.C. GEN. STAT. § 1-55(1)

ACTION TO CONTEST THE DESIGNATION OF A NEW TRUSTEE FOR A MORTGAGE OR DEED OF TRUST
Time period: 1 year (after registration)
N.C. GEN. STAT. § 45-15

ACTION UPON CLAIM FOR LOSS COVERED BY FIRE INSURANCE POLICY
Time period: 3 years
N.C. GEN. STAT. § 1-52(12)
[Policy subject to three year limitation of standard fire insurance policy of North Carolina, N.C. GEN. STAT. § 58-44-15(c).]

ACTION FOR COURT FEES DUE
Time period: 3 years (after rendition of judgment or issuing of last execution thereon)
N.C. GEN. STAT. § 1-52(8)

ACTION UPON DISCRIMINATION IN BUSINESS
Time period: 3 years (a continuing violation accrues at the time of the latest violation)
N.C. GEN. STAT. § 1-52(14) (Action under Chapter 75B of General Statutes.)

ACTION GROUNDED ON FRAUD OR MISTAKE
Time period: 3 years (after aggrieved party knew or should have known facts constituting fraud or mistake)
N.C. GEN. STAT. § 1-52(9)

ACTION GROUNDED ON CHAPTER 75 OF GENERAL STATUTES OF NORTH CAROLINA; UNFAIR, DECEPTIVE TRADE PRACTICES
Time period: 4 years (after cause of action accrues)
N.C. GEN. STAT. § 75-16.2
NOTE: When a civil or criminal proceeding is commenced by the Attorney General or any district attorney pursuant to Chapter 75, the running of the limitations period for private rights of action under Chapter 75 is suspended for the duration of the proceeding and one year after. Private rights of action must then be brought within the suspension period or four years after the cause of action accrued, whichever is later.

ACTION FOR RECOVERY UNDER FAIR LABOR STANDARDS ACT
Time period: 2 years
N.C. GEN. STAT. § 1-52(11)
See Johnson v. N.C. Dept. of Transportation, 107 N.C. App. 63, 418 S.E.2d 700 (1992) (Section 11 is invalid under the force of Supremacy Clause, and federal 2 year statute of limitation is applicable statute).

ACTION FOR WRONGFUL DISCHARGE OR DEMOTION DUE TO WORKER’S COMPENSATION PROCEEDINGS
Time period: 6 months
N.C. GEN. STAT. § 1-55(3)

WRONGFUL CONVERSION OR SALE OF LEAF TOBACCO IN AUCTION WAREHOUSE DURING REGULAR SEASON FOR AUCTION SALES OF TOBACCO IN SUCH WAREHOUSE
Time period: 6 months
N.C. GEN. STAT. § 1-55(2)
ACTION UPON LIABILITY CREATED BY STATE OR FEDERAL STATUTE
Time period: 3 years
N.C. GEN. STAT. § 1-52(2)
[Unless otherwise provided by statute.]

RECOVERY AGAINST LAND REGISTRATION SYSTEM ASSURANCE FUND
Time period: 3 years (from the time the cause of action has accrued)
N.C. GEN. STAT. § 43-55
[Persons under legally recognized disability have 1 year after removal of disability to bring suit.]

ACTION TO CORRECT REGISTERED LAND TITLE
Time period: 6 months (from date of order or decree)
N.C. GEN. STAT. § 43-30

MISAPPROPRIATION OF TRADE SECRET
Time period: 3 years (after misappropriation is or reasonably should have been discovered) N.C. GEN. STAT. § 66-157

Time period: 2 years (from date violation is or should have been discovered)
N.C. GEN. STAT. § 58-39-105(d)

ASSESSMENT OF CIVIL PENALTY FOR VIOLATION OF THE WAGE AND HOUR ACT § 95-25-5 (YOUTH EMPLOYMENT)
Note: N.C. GEN. STAT. § 95-25-23(d), which contained a 2 year statute of limitations, was repealed by Session Laws 2001-201, s. 1, effective October 1, 2001.

CIVIL ACTION FOR VIOLATION OF TENDER OFFER DISCLOSURE ACT
Note: N.C. GEN. STAT. § 78B-6(b), which contained a 2 year statute of limitations after the act or transaction constituting the violation, was repealed by NC Session Laws 2001-201, effective as of October 1, 2001.

CIVIL ACTION FOR VIOLATION OF NORTH CAROLINA SECURITIES ACT
Time period: For violations of 78A-24 or 78A-36, 2 years (after sale or contract of sale); for all other violations of this chapter, 3 years (after violation is discovered), but no more than 5 years (after sale or contract of sale); if violator engages in fraudulent or deceitful acts that conceal the violations, 3 years (after fraudulent and deceptive acts are discovered or should have been discovered).
N.C. GEN. STAT. § 78A-56(f)

ACTION TO RECOVER UNPAID WAGES FOR VIOLATION OF THE WAGE AND HOUR ACT SECTION 95-25.3 (MINIMUM WAGE), 95-25.4 (OVERTIME), AND 95-25.6 THROUGH 95-25.12 (WAGE PAYMENT)
Time period: 2 years
N.C. GEN. STAT. § 95-25.22(f); N.C. GEN. STAT. § 1-53

ACTION BY TORTFEASOR TO ENFORCE CONTRIBUTION TO JUDGMENT FOR INJURY OR WRONGFUL DEATH AGAINST JOINT TORTFEASOR
Time period: 1 year (after judgment becomes final)
N.C. GEN. STAT. § 1B-3(c)