

**§ 46A-27. Carrying costs, including property taxes; improvements; right to contribution.**

(a) Right to Contribution. – A cotenant has a right to contribution from the other cotenants for the cotenant's payment of the real property's carrying costs and for the lesser of the following:

- (1) The value added to the real property by the cotenant's improvements as of the date of the commencement of the proceeding.
- (2) The actual costs of the cotenant's improvements.

(b) Procedure. – In the case of an actual partition, a cotenant may on application assert the cotenant's right to contribution at any time before the commissioners file their report. In the case of a partition sale, a cotenant may on application assert the right at any time during the partition proceeding.

(c) Property Taxes. – A cotenant's right to contribution for property taxes under this section is limited to the amount of property taxes paid by the cotenant during the 10 years preceding the filing of the partition petition, plus interest at the legal rate under G.S. 24-1.

(d) Scope. – Nothing in this section affects the rights of cotenants outside a real property partition proceeding initiated under this Chapter.

(e) Carrying Costs Defined. – For purposes of this section, "carrying costs" means the actual costs of preserving the value of and the cotenants' interests in the real property, including property taxes, homeowner's insurance, repairs, and payments for a loan to acquire the real property. (2020-23, s. 3.)