

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

S

D

SENATE BILL 97
PROPOSED COMMITTEE SUBSTITUTE S97-PCS75090-TD-1

Short Title: Property Tax/Deannexation.

(Public)

Sponsors:

Referred to:

February 19, 2013

A BILL TO BE ENTITLED

AN ACT TO REQUIRE RELEASE OF PROPERTY TAXES IN ANY AREA THAT WAS
PART OF A MUNICIPALITY FOR SIX MONTHS OR LESS AND THEN
DEANNEXED.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-380 is amended by adding a new subsection to read:

"(e) The governing body of a municipality shall release any tax levied under this Subchapter, without application from the taxpayer being required, on property that was within the corporate limits of the municipality for six months or less prior to deannexation from the municipality, and for which no notice of the tax has yet been sent to the taxpayer. The release shall be made in accordance with the provisions of this Article."

SECTION 2. This act is effective when it becomes law and expires July 1, 2016.



* S 9 7 - P C S 7 5 0 9 0 - T D - 1 *