

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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HOUSE PRINCIPAL CLERK

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HOUSE DRH40267-LMx-110 (03/18)

Short Title: Guilford/Alamance County Line.

(Local)

Sponsors: Representative Faircloth.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ENABLE THE TRANSITION OF PROPERTIES OF THE AREAS ALONG THEIR COMMON BOUNDARY BETWEEN ALAMANCE COUNTY AND GUILFORD COUNTY DUE TO THE 2008 NORTH CAROLINA GEODETIC SURVEY WORK THAT DEPICTED AND MONUMENTED THE TRUE HISTORIC GUILFORD COUNTY/ALAMANCE COUNTY BOUNDARY LINE AS DESCRIBED IN THE 1849 SURVEY ESTABLISHING THE BOUNDARY LINE BETWEEN ALAMANCE COUNTY AND GUILFORD COUNTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** The true historic boundary line of Guilford County and Alamance County as described and set forth in the survey of 1849 has now been located by resurvey of the areas by the North Carolina Geodetic Survey Division of the North Carolina Department of Environment and Natural Resources (DENR) in 2008 at the request of the Boards of Commissioners of Alamance County, Orange County, and Guilford County, by resolutions adopted in December 2007. The boundary line as set out in the resurvey of the line conducted by the North Carolina Geodetic Survey Division in 2008 is hereby recognized as the true and accurate boundary for Guilford County and Alamance County, and is hereby ratified.

**SECTION 2.** On and after July 1, 2015, all papers, documents, and instruments required or permitted to be filed or registered involving residents and property in areas affected by the resurvey of the boundary line that previously may have been recorded in the adjoining counties shall be recorded in the county in which the property is situated as confirmed by the resurvey.

**SECTION 3.** All public records related to residents and property located in the areas affected by the resurvey of the boundary line that were filed or recorded prior to July 1, 2015, in the adjoining counties shall remain in those respective adjoining counties where filed or recorded, and the records shall be valid public records as to the property and persons involved even though they are recorded in an adjoining county which is a county where the property is no longer located as evidenced by the 2008 North Carolina Geodetic Survey.

**SECTION 4.** On and after January 1, 2015, all real and personal property in the areas affected by the resurvey of the boundary line which was subject to ad valorem taxation on January 1, 2015, shall be subject to ad valorem taxes in the county in which the property is situated as confirmed by the resurvey for the fiscal year beginning July 1, 2015, to the same extent as it would have been had it been correctly recognized by the tax departments of each county on January 1, 2015, except as hereinafter provided with respect to classified registered motor vehicles. On July 1, 2015, the adjoining county tax administrators shall transfer to the



1 respective county tax assessors the ad valorem tax listings and valuations for all real and  
2 personal property subject to ad valorem taxation in the areas affected by the resurvey of the  
3 boundary line, except classified motor vehicles which were registered in the adjoining counties  
4 prior to July 1, 2015. For the fiscal year which begins July 1, 2015, all real and personal  
5 property in the areas affected by the resurvey of the boundary line which was subject to ad  
6 valorem taxation in those areas on January 1, 2015, shall be assessed and taxed as follows:

- 7 (1) The ad valorem property taxes assessed on all classified registered motor  
8 vehicles as delivered to the Division of Motor Vehicles for collection  
9 between January 1, 2015, and June 30, 2015, shall remain unchanged by the  
10 provisions of this act. The taxes on all classified registered motor vehicles as  
11 delivered to the Division of Motor Vehicles for collection after June 30,  
12 2015, shall be assessed by the county tax department in the county to which  
13 the real property wherein the classified registered motor vehicles are situated  
14 has been reassigned.
- 15 (2) The values established by the particular adjoining county tax administrator  
16 on all personal property other than classified registered motor vehicles shall  
17 be used by each county tax assessor without adjustment in computing taxes  
18 due for the fiscal year beginning July 1, 2015. All such taxes shall be  
19 assessed and collected by the appropriate county tax department.
- 20 (3) The values established by the adjoining county tax administrators on all real  
21 property formerly taxed in their county shall be adjusted by the appropriate  
22 county tax assessor by applying the difference between one hundred percent  
23 (100%) of such values and the appropriate county median ratio, as  
24 established by the Sales Assessment Ratio Study compiled by the North  
25 Carolina Department of Revenue as of January 1, 2015. The taxes  
26 determined by applying this method will be collected and retained by the  
27 appropriate county tax collector.
- 28 (4) The final tax values of property subject to ad valorem taxation in the areas  
29 affected by the resurvey of the boundary line as of January 1, 2015, shall be  
30 determined by the adjoining county tax administrator. Appeals to the North  
31 Carolina Property Tax Commission or to the courts by property owners of  
32 properties affected by the boundary line change shall be defended by both  
33 counties, and both counties shall be responsible for their costs and expenses,  
34 including attorneys' fees, incurred in connection with the appeals.
- 35 (5) Any unpaid taxes or tax liens for the fiscal year ending June 30, 2015, or for  
36 prior years on property subject to taxation in areas affected by the resurvey  
37 of the boundary line shall continue to be valid and enforceable by the  
38 respective adjoining county, including the foreclosure remedies provided for  
39 in G.S. 105-374 and G.S. 105-375 and the remedies of attachment and  
40 garnishment provided for in G.S. 105-366 through G.S. 105-368. The  
41 Alamance County and Guilford County Tax Administrators shall supply one  
42 another with a list of unpaid taxes for properties in areas of the boundary line  
43 affected by the resurvey as of July 1, 2015. Any such taxes collected by  
44 either county shall be promptly paid to the appropriate adjoining county,  
45 including accrued interest. Each county may waive any interest and penalties  
46 accrued for tax years 2005-2014, in its sole discretion.
- 47 (6) Beginning January 1, 2015, all property in the areas affected by the resurvey  
48 of the boundary line that is subject to ad valorem taxation shall be listed,  
49 assessed, and taxed by the appropriate county tax administrator in the same  
50 manner as is prescribed by law for all other property located within each  
51 county.

1           **SECTION 5.** No cause of action, including criminal actions, involving persons or  
2 property located in the areas affected by the resurvey of the boundary line that is pending on  
3 July 1, 2015, shall be abated, and the actions shall continue in the appropriate adjoining county.  
4 In no event shall a defense to a criminal act be maintained where the defense alleges a lack of  
5 jurisdiction due to any act or failure to act related to the adjustment of the boundary line by this  
6 act, regardless of when the criminal act is alleged to have been committed.

7           **SECTION 6.** The board of elections of each adjoining county shall immediately  
8 after July 1, 2015, transfer the voter registration records pertaining to persons residing in the  
9 areas affected by the resurvey of the boundary line and located in either county to the adjoining  
10 county's board of elections, and thereafter the registered voters so transferred shall be validly  
11 registered to vote in that adjoining county.

12           **SECTION 7.** The Jury Commission of each adjoining county shall revise its jury  
13 lists to add to or eliminate therefrom those persons subject to jury duty who reside in areas  
14 affected by the resurvey of the boundary line, and the revised jury lists shall become effective  
15 July 1, 2015.

16           **SECTION 8.** The areas affected by the resurvey of the boundary line and located  
17 in each county shall be transferred into the appropriate superior court district, district court  
18 district, and prosecutorial district which are: (i) for Guilford County, Superior Court District 18,  
19 District Court District 18, and Prosecutorial District 18, respectively; and (ii) for Alamance  
20 County, Superior Court District 15A, District Court District 15A, and Prosecutorial District  
21 15A, respectively. The areas affected by the resurvey of the boundary line shall remain in the  
22 same congressional district, the same State House of Representatives district, and the same  
23 State Senate district.

24           **SECTION 9.** The Alamance County Board of Education shall cooperate with the  
25 Guilford County Board of Education on behalf of residents that have students affected by this  
26 act to ensure that a transition is made that provides current students and their siblings, who are  
27 not yet school-age at the time this act becomes effective, but who will become school-age  
28 before the current student graduates from high school, with a choice to remain in their current  
29 school system until graduation from high school for so long as they reside in the residence in  
30 the area affected by this act.

31           **SECTION 10.(a)** Any child who was a resident of any property situated in the  
32 areas affected by this act on the date this act becomes law and who was a student in the  
33 Alamance County school system during the 2014-2015 school year, and the siblings of any  
34 such student, as provided in Section 9 of this act, may attend school in the Alamance County  
35 school system without necessity of a release or payment of tuition. Any such student, while  
36 attending the Alamance County school system, shall be considered a resident of Alamance  
37 County for all public school purposes, including transportation, athletics, and funding formulas.  
38 Notice must be given to all affected school systems by the parent or guardian in order to  
39 exercise the privilege granted by this subsection.

40           **SECTION 10.(b)** Any child who was a resident of any property situated in the area  
41 affected by this act on the date this act becomes law and who was a student in the Guilford  
42 County school system during the 2014-2015 school year, and the siblings of any such student,  
43 as provided in Section 9 of this act, may attend school in the Guilford County school system  
44 without necessity of a release or payment of tuition. Any such student, while attending the  
45 Guilford County school system, shall be considered a resident of Guilford County for all public  
46 school purposes, including transportation, athletics, and funding formulas. Notice must be  
47 given to all affected school systems by the parent or guardian in order to exercise the privilege  
48 granted by this section.

49           **SECTION 11.** The establishment of a county boundary line is, pursuant to Section  
50 1 of Article VII of the North Carolina Constitution, the responsibility of the General Assembly.  
51 Further, it is vital to the State of North Carolina and all affected local governments that county

1 boundary lines be fixed and any uncertainty as to the location of county boundary lines be  
2 resolved. For this reason, and in the interest of justice, neither Alamance County nor Guilford  
3 County, nor any agent, employee, or appointed or elected official thereof, shall be liable to any  
4 individual, group, organization, for-profit or not-for-profit business entity of any kind, or  
5 governmental entity or agency of any type or kind, for any damages, costs, fees, or fines, and  
6 no court action shall be maintained against the counties, officials, employees, and agents for  
7 any recommendation, act, failure to act, or conduct related to this act or the adoption of a fixed  
8 boundary line separating the two counties.

9         **SECTION 12.** A complete description of the resurveyed line shall be filed in the  
10 office of the Register of Deeds of Alamance County, the office of the Register of Deeds of  
11 Guilford County, and the Secretary of State, as provided in G.S. 153A-18(a).

12         **SECTION 13.** This act is effective when it becomes law.