GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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SENATE BILL 122
PROPOSED HOUSE COMMITTEE SUBSTITUTE S122-PCS15310-BDxfr-21

Short Title: Towns of Spruce Pine & Weaverville Deannex. (Local)

Sponsors:

Referred to:

February 23, 2021

A BILL TO BE ENTITLED

AN ACT TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF SPRUCE PINE AND FROM THE TOWN OF WEAVERVILLE.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property, identified by Mitchell County Tax Parcel Identification Number, and recorded as Tract 9 in Deed Book 570 at Page 500 in the Mitchell County Deed Registry, is removed from the corporate limits of the Town of Spruce Pine: 0789-00-32-5117.

SECTION 1.(b) This section has no effect upon the validity of any liens of the Town of Spruce Pine for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the Town of Spruce Pine.

SECTION 1.(c) This section becomes effective June 30, 2021. Property in the territory described in this section as of January 1, 2021, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2021.

SECTION 2.(a) The following described property, referenced by the Buncombe County Tax Office Parcel Identification Number, is removed from the corporate limits of the Town of Weaverville: 975246470300000.

SECTION 2.(b) This section has no effect upon the validity of any liens of the Town of Weaverville for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the Town of Weaverville.

SECTION 2.(c) This section becomes effective June 30, 2021. Property in the territory described in this section as of January 1, 2021, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2021.

SECTION 3. Except as otherwise provided, this act is effective when it becomes law.