

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
Feb 22, 2021
S.B. 122
PRINCIPAL CLERK

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SENATE BILL DRS35047-LMx-36

Short Title: Town of Spruce Pine/Deannexation. (Local)

Sponsors: Senator Hise (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE
3 LIMITS OF THE TOWN OF SPRUCE PINE.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** The following described property, identified by Mitchell County Tax
6 Property Identification Number, and recorded as Tract 9 in Deed Book 570 at Page 500 in the
7 Mitchell County Deed Registry, is removed from the corporate limits of the Town of Spruce
8 Pine: 0789-00-32-5117.
9 **SECTION 2.** This act has no effect upon the validity of any liens of the Town of
10 Spruce Pine for ad valorem taxes or special assessments outstanding before the effective date of
11 this act. Such liens may be collected or foreclosed upon after the effective date of this act as
12 though the property were still within the corporate limits of the Town of Spruce Pine.
13 **SECTION 3.** This act becomes effective June 30, 2021. Property in the territory
14 described in Section 1 of this act as of January 1, 2021, is no longer subject to municipal taxes
15 for taxes imposed for taxable years beginning on or after July 1, 2021.



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