GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2023

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HOUSE BILL 918 PROPOSED COMMITTEE SUBSTITUTE H918-PCS40614-BAxfr-38

Short Title: Mount Gilead Annex/Kannapolis Deannex.

(Local)

Sponsors:

Referred to:

April 30, 2024

1	A BILL TO BE ENTITLED
2	AN ACT TO ADD CERTAIN DESCRIBED PROPERTY TO THE CORPORATE LIMITS OF
3	THE TOWN OF MOUNT GILEAD AND TO REMOVE CERTAIN DESCRIBED
4	PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF KANNAPOLIS.
5	The General Assembly of North Carolina enacts:
6	SECTION 1.(a) The following described property, referenced by Montgomery
7	County Tax Office Parcel Identification Number, is added to the corporate limits of the Town of
8	Mount Gilead: 6574 07 77 0679; 6574 06 58 0603; and 6574 10 45 7738.
9	SECTION 1.(b) This section becomes effective June 30, 2025. Property in the
10	territory described in this section as of January 1, 2025, is subject to municipal taxes for taxes
11	imposed for taxable years beginning on or after July 1, 2025.
12	SECTION 2.(a) The following described property, identified by Cabarrus County
13	Tax Parcel Identification Number, is removed from the corporate limits of the City of
14	Kannapolis: 4692 86 0988 0000 and 4692 76 7813 0000.
15	SECTION 2.(b) This section has no effect upon the validity of any liens of the City
16	of Kannapolis for ad valorem taxes or special assessments outstanding before the effective date
17	of this section. Such liens may be collected or foreclosed upon after the effective date of this
18	section as though the property were still within the corporate limits of the City of Kannapolis.
19	SECTION 2.(c) This section becomes effective June 30, 2024. Property in the
20	territory described in this section as of January 1, 2024, is no longer subject to municipal taxes
21	for taxes imposed for taxable years beginning on or after July 1, 2024.
22	SECTION 3. Except as otherwise provided, this act is effective when it becomes
23	law.

