

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

FILED SENATE  
Apr 22, 2026  
S.B. 821  
PRINCIPAL CLERK

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SENATE BILL DRS35361-NR~~x~~-9

Short Title: Deannex Property from Town of Waynesville. (Local)

Sponsors: Senator Corbin (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REMOVE CERTAIN DESCRIBED TERRITORY FROM THE CORPORATE  
3 LIMITS OF THE TOWN OF WAYNESVILLE.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. The property identified by Haywood County Parcel Identification  
6 Number 8604-93-8795, also known as 86 Magellan Drive, is removed from the corporate limits  
7 of the Town of Waynesville.  
8 SECTION 2. This act has no effect on the validity of any liens of the Town of  
9 Waynesville for ad valorem taxes or special assessments outstanding before the effective date of  
10 this act. Such liens may be collected or foreclosed upon after the effective date of this act as  
11 though the property was still within the corporate limits of the Town of Waynesville.  
12 SECTION 3. This act becomes effective June 30, 2026. Property in the territory  
13 described by Section 1 of this act as of January 1, 2026, is no longer subject to municipal taxes  
14 for taxes imposed for taxable years beginning on or after July 1, 2026.

