

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

FILED SENATE
Apr 27, 2026
S.B. 846
PRINCIPAL CLERK

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SENATE BILL DRS15404-NRx-21

Short Title: Deannex Certain Property/Red Oak. (Local)

Sponsors: Senator Barnes (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 RED OAK.
4 The General Assembly of North Carolina enacts:
5 SECTION 1.(a) The following property, identified by Nash County Parcel
6 Identification Number, is removed from the corporate limits of the Town of Red Oak:
7 382110465092
8 382115547627
9 SECTION 1.(b) This act has no effect upon the validity of any liens of the Town of
10 Red Oak for ad valorem taxes or special assessments outstanding before the effective date of this
11 act. Such liens may be collected or foreclosed upon after the effective date of this act as though
12 the property were still within the corporate limits of the Town of Red Oak.
13 SECTION 2. This act becomes effective June 30, 2026. Property in the territory
14 described by Section 1(a) of this act as of January 1, 2026, is no longer subject to municipal taxes
15 for taxes imposed for taxable years beginning on or after July 1, 2026.



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