

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025

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SENATE BILL 214  
Finance Committee Substitute Adopted 3/18/25  
House Committee Substitute Favorable 6/17/25  
House Committee Substitute #2 Favorable 6/24/25  
Proposed Conference Committee Substitute S214-PCCS45488-TCxr-1

Short Title: Various Local Provisions VII.

(Local)

Sponsors:

Referred to:

March 3, 2025

A BILL TO BE ENTITLED

AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF SOUTHPORT, REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS AND THE EXTRATERRITORIAL JURISDICTION OF THE TOWN OF YADKINVILLE, REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF KANNAPOLIS, REMOVING CERTAIN DESCRIBED PROPERTY FROM THE EXTRATERRITORIAL JURISDICTION OF THE TOWN OF SUNSET BEACH, AND REMOVING THE CAP ON SATELLITE ANNEXATIONS FOR THE TOWN OF EAST SPENCER.

The General Assembly of North Carolina enacts:

**PART I. CITY OF SOUTHPORT DEANNEXATION**

**SECTION 1.(a)** The following described property, identified by Brunswick County Tax Office Parcel Number, is removed from the corporate limits of the City of Southport: 221MB015, 221MB020, and 221MB02001.

**SECTION 1.(b)** This section has no effect upon the validity of any liens of the City of Southport 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 City of Southport.

**SECTION 1.(c)** This section becomes effective June 30, 2026. Property in the territory described in subsection (a) of this section as of January 1, 2026, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2026.

**PART II. TOWN OF YADKINVILLE DEANNEXATION/ETJ**

**SECTION 2.(a)** The following described property, identified by Yadkin County Tax Property Identification Number, is removed from the corporate limits and the extraterritorial jurisdiction of the Town of Yadkinville: 5816103271.

**SECTION 2.(b)** This section has no effect upon the validity of any liens of the Town of Yadkinville 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 Yadkinville.



1           **SECTION 2.(c)** This section becomes effective June 30, 2026. Property in the  
2 territory described in subsection (a) of this section as of January 1, 2026, is no longer subject to  
3 municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2026.  
4

5 **PART III. CITY OF KANNAPOLIS DEANNEXATION**

6           **SECTION 3.(a)** The following described properties, identified by Cabarrus County  
7 Tax Property Identification Numbers, are removed from the corporate limits of the City of  
8 Kannapolis: 46928542120000 and 46927593330000.

9           **SECTION 3.(b)** This section has no effect upon the validity of any liens of the City  
10 of Kannapolis for ad valorem taxes or special assessments outstanding before the effective date  
11 of this section. Such liens may be collected or foreclosed upon after the effective date of this  
12 section as though the property were still within the corporate limits of the City of Kannapolis.

13           **SECTION 3.(c)** This section becomes effective June 30, 2026. Property in the  
14 territory described in subsection (a) of this section as of January 1, 2026, is no longer subject to  
15 municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2026.  
16

17 **PART IV. SUNSET BEACH ETJ**

18           **SECTION 4.(a)** Notwithstanding G.S. 160D-202 or any other provision of law, the  
19 Town of Sunset Beach shall not exercise any powers of extraterritorial jurisdiction as provided  
20 in Article 2 of Chapter 160D of the General Statutes or its predecessor, Article 19 of Chapter  
21 160A of the General Statutes, over the territory identified by Brunswick County Parcel  
22 Identification Number 2273A155.

23           **SECTION 4.(b)** The relinquishment of jurisdiction by the Town of Sunset Beach  
24 over the area identified in subsection (a) of this section shall become effective on the date this  
25 act becomes law; provided, however, the Town of Sunset Beach's development regulations and  
26 powers of enforcement shall remain in effect in that area until the time provided in  
27 G.S. 160D-202(h).  
28

29 **PART VI. TOWN OF EAST SPENCER SATELLITE ANNEXATION CAP REMOVAL**

30           **SECTION 6.** G.S. 160A-58.1(b), as amended by Section 1 of S.L. 2025-14, reads as  
31 rewritten:

32           "(b) A noncontiguous area proposed for annexation must meet all of the following  
33 standards:

34           ...

- 35           (5) The area within the proposed satellite corporate limits, when added to the area  
36 within all other satellite corporate limits, may not exceed ten percent (10%)  
37 of the area within the primary corporate limits of the annexing city.

38           This subdivision does not apply to the Cities of Archdale, Asheboro,  
39 Belmont, Claremont, Concord, Conover, Durham, Elizabeth City, Gastonia,  
40 Greenville, Hickory, Kannapolis, Kings Mountain, Locust, Lowell, Marion,  
41 Mount Airy, Mount Holly, New Bern, Newton, Oxford, Randleman, Roanoke  
42 Rapids, Rockingham, Saluda, Sanford, Salisbury, Shelby, Southport,  
43 Statesville, and Washington and the Towns of Ahoskie, Angier, Apex, Ayden,  
44 Belville, Benson, Bladenboro, Bridgeton, Bunn, Burgaw, Calabash, Carthage,  
45 Catawba, China Grove, Clayton, Columbia, Columbus, Cramerton, Creswell,  
46 Dallas, Dobson, East Spencer, Four Oaks, Franklin, Franklinton,  
47 Franklinville, Fuquay-Varina, Garner, Godwin, Goldston, Granite Quarry,  
48 Green Level, Grimesland, Harrisburg, Holly Ridge, Holly Springs,  
49 Hookerton, Hope Mills, Huntersville, Jamestown, Kenansville, Kenly,  
50 Knightdale, Landis, Laurel Park, Liberty, Lillington, Louisburg, Madison,  
51 Maggie Valley, Maiden, Mayodan, Maysville, Middlesex, Midland,

1 Mocksville, Morrisville, Mount Pleasant, Nashville, North Wilkesboro,  
2 Norwood, Oak Island, Oakboro, Ocean Isle Beach, Pembroke, Pine Level,  
3 Pollocksville, Princeton, Ramseur, Ranlo, Richlands, Rockwell, Rolesville,  
4 Rutherfordton, Shallotte, Siler City, Smithfield, Spencer, Spring Lake,  
5 Stanley, Stem, Stovall, Surf City, Swansboro, Taylorsville, Troutman, Troy,  
6 Vass, Wallace, Warsaw, Watha, Waynesville, Weldon, Wendell, West  
7 Jefferson, Wilson's Mills, Windsor, Wingate, Yadkinville, Youngsville, and  
8 Zebulon."  
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10 **PART VIII. EFFECTIVE DATE**

11 **SECTION 8.** Except as otherwise provided, this act is effective when it becomes  
12 law.