

1 dollars (\$1,000,000), which shall be made by Duke Energy in annual payments in the amount of
2 two hundred thousand dollars (\$200,000) for five successive and consecutive calendar years.

3 **SECTION 1.(c)** The agreement under subsection (a) of this section shall apply to the
4 Dan River Plant Property described as follows:

5 Tract 1

6 Beginning at a concrete monument set in the westerly line of S.R. # 1779 (Edgewood
7 Road) and running thence from said beginning point, S 36° 45' E 80.6 feet to a stake, thence N
8 69° 26' E 826.6 feet to an iron rod found; thence N 20° 32' W 239.7 feet to an iron rod; thence N
9 69° 28' E 97.1 feet to an iron rod found; thence N 20° 39' W 180.0 feet to an iron rod found;
10 thence N 69° 18' E 54.7 feet to a concrete monument found; thence N 20° 30' W 240.4 feet to an
11 iron rod; thence N 69° 30' E 87.0 feet to an iron rod found; thence N 20° 35' W 180.1 feet to an
12 iron rod found; thence N 69° 27' E 515.5 feet to an iron rod and iron pipe found in the westerly
13 boundary of the property of Fieldcrest Mills, Inc.; thence with said property line S 10° 19' E
14 1390.2 feet to a concrete monument found in the southwesterly corner of the property of
15 Fieldcrest Mills, Inc.; thence with the southerly line of Fieldcrest Mills, Inc., N 79° 03' E 161.9
16 feet to a concrete monument found; thence S 80° 53' E 1126.3 feet to an iron rod found in the
17 centerline of the CNW Railroad Spur Track; thence with the centerline of said Spur track the
18 following courses and distances: S 4° 02' E 100.0 feet to a point; S 0° 02' E 99.9 feet to a point;
19 S 4° 04' W 100.0 feet to a point; S 7° 43' W 100.0 feet to a point; S 11° 45' W 100.0 feet to a
20 point; S 15° 57' W 100.0 feet to a point; S 20° 00' W 100.0 feet to a point; S 24° 15' W 100.0 feet
21 to a point; S 28° 05' W 100.0 feet to a point; S 31° 33' W 72.0 feet to a spike found; thence N 88°
22 54' E 623.1 feet to an iron rod found; thence S 18° 36' E 367.2 feet to an iron pipe found; thence
23 S 6° 02' W 74.9 feet to an iron pipe found; thence S 24° 38' E 141.5 feet to a point in the northerly
24 bank of the Dan River; thence with the Dan River the following courses and distances: S 66° 35'
25 W 48.8 feet; S 54° 44' W 77.0 feet; S 61° 37' W 108.8 feet; S 55° 43' W 74.6 feet; S 53° 05' W
26 203.1 feet; S 32° 02' W 281.5 feet; S 27° 20' W 140.7 feet; S 27° 58' W 436.3 feet; S 29° 28' W
27 142.1 feet; S 26° 31' W 236.2 feet; S 41° 30' W 204.0 feet; S 52° 38' W 266.5 feet; S 58° 31' W
28 263.2 feet; S 63° 40' W 317.8 feet; S 57° 38' W 75.4 feet; S 65° 46' W 312.0 feet; S 71° 46' W
29 148.1 feet; S 75° 07' W 232.9 feet; S 76° 21' W 205.8 feet; N 6° 55' W 64.0 feet; S 68° 04' W
30 235.4 feet; S 17° 07' E 61.4 feet; S 66° 21' W 108.2 feet; S 67° 33' W 318.2 feet; S 68° 11' W
31 220.3 feet; S 70° 06' W 139.5 feet; S 78° 35' W 234.8 feet; S 65° 10' W 88.2 feet to a point in the
32 southeasterly margin of the property of Fieldcrest Mills, Inc.; thence with the property line of
33 Fieldcrest Mills, Inc.; N 18° 51' W 176.4 feet to an iron rod set; thence S 56° 26' W 96.7 feet to
34 an iron pipe found; thence N 19° 06' W 1090.1 feet to a concrete monument found; thence N 82°
35 22' E 247.0 feet to a point in the westerly bank of a pond; thence with the westerly bank of said
36 pond, eight courses and distances as follows: (1) N 46° 33' W 98.7 feet; (2) N 32° 44' W 86.0
37 feet; (3) N 47° 00' W 82.7 feet; (4) N 84° 22' W 45.6 feet; (5) N 39° 52' W 147.9 feet; (6) N 18°
38 33' W 89.6 feet; (7) N 7° 38' E 206.9 feet; (8) N 36° 54' E 60.4 feet at an intersection of the said
39 pond and Moir Branch; thence with the centerline of Moir Branch the following courses and
40 distances: (1) N 22° 07' W 200.2 feet; (2) N 25° 40' W 40.5 feet; (3) N 45° 48' W 58.0 feet; (4)
41 N 11° 08' W 47.0 feet; (5) S 79° 32' E 37.3 feet; (6) N 4° 09' E 25.0 feet; (7) N 6° 39' W 132.1
42 feet; (8) N 5° 28' E 193.7 feet; (9) N 7° 04' W 76.1 feet; (10) S 30° 57' W 48.8 feet; (11) S 73°
43 25' W 18.4 feet; (12) N 15° 37' W 44.9 feet; (13) N 3° 35' E 122.1 feet; (14) N 3° 20' W 34.8
44 feet; (15) N 14° 01' W 129.2 feet; (16) N 50° 22' W 61.7 feet; (17) N 22° 47' W 85.8 feet; (18) N
45 34° 56' W 29.7 feet; (19) N 4° 25' E 177.2 feet; (20) N 16° 48' E 54.7 feet; (21) N 30° 16' E 28.2
46 feet; (22) N 18° 14' W 25.5 feet; (23) N 13° 26' W 47.0 feet; (24) N 4° 41' E 115.3 feet; (25) S
47 89° 12' E 26.5 feet; (26) N 41° 02' E 26.5 feet; (27) N 9° 00' W 94.8 feet; (28) N 1° 43' W 62.0
48 feet; (29) N 40° 28' E 15.7 feet; (30) N 22° 50' E 46.8 feet; (31) N 11° 42' E 37.1 feet; (32) S 82°
49 45' E 40.0 feet; (33) N 16° 55' E 45.3 feet; (34) N 21° 40' E 37.9 feet; (35) N 6° 31' E 114.3 feet
50 to a point in the southerly line of the property of Fieldcrest Mills, Inc.; thence with the southerly
51 line of said property N 63° 10' E 308.3 feet to an iron pipe found; thence N 63° 14' E 523.5 feet

1 to an iron pipe found; thence N 63° 07' E 132.1 feet to an iron pipe found; N 63° 20' E 171.2 feet
 2 to an iron pipe found; thence N 63° 13' E 357.6 feet to the point of beginning, containing 371.48
 3 acres.

4 Tract 2

5 Beginning at a point on the west bank of Miry Branch at the confluence of Miry
 6 Branch and Dan River; thence with the west branch of Miry Branch the following courses and
 7 distances: S 33° 39' W 85.4 feet; S 57° 48' W 80.0 feet; S 30° 56' W 51.1 feet; S 14° 24' E 36.7
 8 feet; S 43° 41' E 74.3 feet; S 1° 31' W 72.2 feet; S 6° 51' W 117.5 feet; S 5° 17' W 37.8 feet; S
 9 45° 12' W 74.0 feet; S 41° 15' W 117.0 feet; S 31° 11' W 36.9 feet; S 15° 35' E 72.8 feet; S 31°
 10 08' W 52.5 feet; S 24° 33' E 44.3 feet; S 24° 09' W 94.5 feet; S 7° 15' W 35.1 feet; S 36° 54' E
 11 71.5 feet to an iron rod; thence S 72° 11' W 395.3 feet to a concrete monument found; thence N
 12 2° 25' E 917.1 feet to the southerly line of said river; thence with the southerly bank of Dan River
 13 three calls as follows: N 70° 00' E 336.4 feet; N 69° 52' E 115.1 feet; N 79° 21' E 154.5 feet to
 14 the point of beginning, containing 9.08 acres.

15 **SECTION 1.(d)** This Part is effective when it becomes law.

17 **PART II. MILLS RIVER UNIFIED DEVELOPMENT ORDINANCE**

18 **SECTION 2.(a)** Section 2.3 of S.L. 2025-32 is repealed.

19 **SECTION 2.(b)** Any unified development ordinance adopted by the Town of Mills
 20 River between June 30, 2025, and July 1, 2026, shall be null and void, without any force or effect.

21 **SECTION 2.(c)** This Part is effective when it becomes law.

23 **PART III. GUILFORD COUNTY ARTICLE 46 MODIFICATIONS**

24 **SECTION 3.(a)** This Part applies only to Guilford County.

25 **SECTION 3.(b)** G.S. 105-537, as amended by Section 2(b) of S.L. 2025-87, reads
 26 as rewritten:

27 **"§ 105-537. Levy.**

28 (a) Authority. – A tax levied under this Article must be approved in a referendum. If the
 29 majority of those voting in a referendum held pursuant to this Article vote for the levy of the tax,
 30 the board of county commissioners may, by resolution and after 10 days' public notice, levy a
 31 local sales and use tax at a rate of one-quarter percent (0.25%).

32 (b) Vote. – The board of county commissioners may direct the county board of elections
 33 to conduct an advisory referendum on the question of whether to levy a local sales and use tax in
 34 the county as provided in this Article. The election shall be held in accordance with the
 35 procedures of G.S. 163-287, except that the election shall not be held within one year from the
 36 date of the last preceding election under this section.

37 (c) Ballot Question. – The form of the question to be presented on a ballot for a special
 38 election concerning the levy of the tax authorized by this Article shall be:

39 "[] FOR [] AGAINST

40 Local sales and use tax at the rate of ~~one-quarter~~ one-fourth of one percent (0.25%) in addition
 41 to all other State and local sales and use taxes to be used solely for classroom teacher salary
 42 ~~supplements, supplements (70%), for fire protection equipment and services, services (18%), for~~
 43 ~~Guilford Technical Community College, College (8%), and to be used by for qualifying~~
 44 ~~municipalities for any public purpose.~~ allowable expenses (4%)."

45 **SECTION 3.(c)** G.S. 105-538, as amended by Section 2(c) of S.L. 2025-87, reads
 46 as rewritten:

47 **"§ 105-538. Administration, distribution, and use of taxes.**

48 (a) Definitions. – The following definitions and the definitions in G.S. 105-472, to the
 49 extent they are not inconsistent with the provisions of this section, apply in this section:

50 (1) Adjusted per capita distribution. – The net proceeds of the tax collected under
 51 Articles 39, 40, and 42 of Chapter 105 of the General Statutes distributable to

- 1 a municipality as calculated using the per capita distribution method under
 2 G.S. 105-472(b)(1) multiplied by twenty-five percent (25%).
- 3 (2) Ad valorem distribution. – The net proceeds of the tax collected under Articles
 4 39, 40, and 42 of Chapter 105 of the General Statutes and distributable to a
 5 municipality as calculated using the ad valorem distribution method under
 6 G.S. 105-472(b)(2).
- 7 (3) Allocated proportional share. – An amount equal to a ~~qualifying~~
 8 ~~municipality's ad valorem distribution subtracted from its adjusted distribution~~
 9 ~~but only if the amount is positive.~~ the product of a qualifying municipality's
 10 proportional percentage and the total municipal share.
- 11 (4) ~~Per capita distribution.~~ – ~~The net proceeds of the tax collected under Articles~~
 12 ~~39, 40, and 42 of Chapter 105 of the General Statutes and distributable to a~~
 13 ~~municipality as calculated using the per capita distribution method under~~
 14 ~~G.S. 105-472(b)(1).~~ Proportional percentage. – A percentage calculated by
 15 dividing a qualifying municipality's unreduced share by the total unreduced
 16 shares of all qualifying municipalities.
- 17 (5) Qualifying municipality. – A municipality located in Guilford County that has
 18 an adjusted per capita distribution that is greater than its ad valorem
 19 distribution.
- 20 (6) Total municipal share. – Four percent (4%) of the total net proceeds under this
 21 Article.
- 22 (7) Unreduced share. – An amount equal to a qualifying municipality's ad valorem
 23 distribution subtracted from its adjusted per capita distribution but only if the
 24 amount is positive.

25 (b) Administration. – The Secretary shall, on a monthly basis, allocate to each taxing
 26 county the net proceeds of the tax levied under this Article. If the Secretary collects taxes under
 27 this Article in a month and the taxes cannot be identified as being attributable to a particular
 28 taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing
 29 counties in proportion to the amount of taxes collected in each county under this Article in that
 30 month. For purposes of this Article, the term "net proceeds" has the same meaning as defined in
 31 G.S. 105-472.

32 Except as provided in this Article, the adoption, levy, collection, administration, and repeal
 33 of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1
 34 is an administrative provision that applies to this Article. A tax levied under this Article does not
 35 apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to the
 36 sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a).

37 (c) Distribution Method. – During any year in which the ad valorem method of
 38 distribution under G.S. 105-472 is in effect in the taxing county, the Secretary shall calculate and
 39 distribute, on a monthly basis, the net proceeds of the tax collected under this Article as follows:

- 40 (1) ~~Of the amount allocated to the taxing county, calculate and set aside an amount~~
 41 ~~equal to the sum of the amounts listed in this subdivision multiplied by a~~
 42 ~~fraction with a numerator of 1 and a denominator of 12. The amounts~~
 43 ~~calculated under this subdivision shall be based on using the total annual net~~
 44 ~~proceeds from the prior fiscal year. The amount set aside under this~~
 45 ~~subdivision shall be distributed in accordance with subdivision (3) of this~~
 46 ~~subsection. The amounts are: Ninety-six percent (96%) to the taxing county.~~
- 47 a. ~~The greater of twenty percent (20%) of the net proceeds or five million~~
 48 ~~dollars (\$5,000,000).~~
- 49 b. ~~The greater of ten percent (10%) of the net proceeds or two million~~
 50 ~~five hundred thousand dollars (\$2,500,000).~~

1 (2) ~~From the amount remaining after the calculation in subdivision (1) of this~~
2 ~~subsection, deduct a qualifying municipality's allocated share and distribute~~
3 ~~the allocated share to the qualifying municipality. From the remaining four~~
4 ~~percent (4%), the allocated proportional share to each qualifying municipality.~~

5 (3) ~~From the amount remaining after the distribution in subdivision (2) of this~~
6 ~~subsection, distribute to the county the amount set aside under subdivision (1)~~
7 ~~of this subsection plus the remaining net proceeds, if any, after the distribution~~
8 ~~in subdivision (2) of this subsection.~~

9 (d) Municipal and District Use. – Each fiscal year, a qualifying municipality, except for
10 the Town of Summerfield, shall use ~~the net proceeds of a tax~~ the allocated proportional share
11 ~~distributed to it under this Article only for any public purpose.~~ The Town of Summerfield shall
12 distribute the allocated proportional share to the Summerfield Fire District until the cumulative
13 total distributed reaches three million dollars (\$3,000,000). The Summerfield Fire District shall
14 use the net proceeds distributed to it only for capital enhancements for water resources related to
15 fire protection. When the cumulative total distributed to the Summerfield Fire District under this
16 subsection reaches three million dollars (\$3,000,000), the Town of Summerfield shall retain the
17 allocated proportional share distributed to it on and after that date and use it for any public
18 purpose. For purposes of this subsection, the "cumulative total" is determined from the first
19 distribution until distributions across fiscal years equal or exceed three million dollars
20 (\$3,000,000).

21 (e) County Use. – Each fiscal year, a county shall use the net proceeds of a tax distributed
22 to it under this Article for the items and in the amounts and priority order as set forth in this
23 subsection. ~~A county~~ The percentages listed in this subsection result in amounts that are
24 mathematically equivalent to amounts calculated using the percentages stated on the ballot
25 question under G.S. 105-537(c). A county, and any local board of education or community
26 college to which a county distributes funds pursuant to this subsection, shall use the net proceeds
27 of a tax distributed to it under this Article to supplement and not to supplant or replace existing
28 funds or other resources for the items listed and shall, at a minimum, maintain funding for the
29 items listed at a level that meets the average level of funding provided for that item during the
30 previous 10 years, or for the budget appropriation that encompasses that item if the budget
31 of the county, local board of education, or a community college has not appropriated funds
32 specifically for the item during the previous 10 years. ~~The items and amounts~~ items, amounts,
33 and priority order are as follows:

34 (1) ~~Twenty percent (20%) or five million dollars (\$5,000,000), whichever is~~
35 ~~greater,~~ Seventy-three percent (73%) for teacher salary supplements. For
36 purposes of this subdivision, "teacher" includes instructional support
37 personnel.

38 (2) Nineteen percent (19%) to the Guilford County Fire and Rescue Council for
39 equipment purchases or capital expenditures necessary to provide fire
40 protection services in the county, including any necessary expenses to
41 administer these funds. Guilford County may establish a custodial fund for the
42 benefit and use of the Guilford Fire and Rescue Council.

43 ~~(2)(3) Ten percent (10%) or two million five hundred thousand dollars (\$2,500,000),~~
44 ~~whichever is greater,~~ Eight percent (8%) to the Guilford Technical
45 Community College for capital expenditures.

46 (3) ~~The remainder for classroom teacher salary supplements. For purposes of this~~
47 ~~subsection, a "classroom teacher" is an employee of a local board of education~~
48 ~~employed as a teacher who spends at least seventy percent (70%) of his or her~~
49 ~~work time in classroom instruction."~~

1 **SECTION 3.(d)** This Part is effective when it becomes law and applies to referenda
2 held on or after that date for which the Guilford County Board of Commissioners has adopted a
3 resolution prior to, on, or after the effective date of this Part.
4

5 **PART IV. EFFECTIVE DATE**

6 **SECTION 4.** Except as otherwise provided, this act is effective when it becomes
7 law.