GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL 821

Short Title:	Deannex Property from Town of Waynesville.	(Local)
Sponsors:	Senator Corbin (Primary Sponsor).	
Referred to:	Rules and Operations of the Senate	

April 23, 2026

A BILL TO BE ENTITLED

AN ACT TO REMOVE CERTAIN DESCRIBED TERRITORY FROM THE CORPORATE LIMITS OF THE TOWN OF WAYNESVILLE.

The General Assembly of North Carolina enacts:

SECTION 1. The property identified by Haywood County Parcel Identification Number 8604-93-8795, also known as 86 Magellan Drive, is removed from the corporate limits of the Town of Waynesville.

SECTION 2. This act has no effect on the validity of any liens of the Town of Waynesville for ad valorem taxes or special assessments outstanding before the effective date of this act. Such liens may be collected or foreclosed upon after the effective date of this act as though the property was still within the corporate limits of the Town of Waynesville.

SECTION 3. This act becomes effective June 30, 2026. Property in the territory described by Section 1 of this act 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.