

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 712

Short Title: Cornelius Voluntary Annexation.

(Local)

Sponsors: Senator Odom.

Referred to: Finance.

April 1, 1999

A BILL TO BE ENTITLED

AN ACT AUTHORIZING THE TOWN OF CORNELIUS TO PROVIDE FOR VOLUNTARY ANNEXATION OF PROPERTY SUBJECT TO PRESENT-USE VALUE APPRAISAL.

The General Assembly of North Carolina enacts:

Section 1. G.S. 160A-31(e) is amended by adding new subsections to read:

"(e1) Notwithstanding subsection (e) of this section, if an area described in the annexation petition and ordinance includes agricultural land, horticultural land, or forestland, that on the effective date of annexation is:

(1) Land that is being taxed at present-use value pursuant to G.S. 105-277.4; or

(2) Land that:

a. Was on the date of the filing of the petition for annexation being used for actual production and is eligible for present-use value taxation under G.S. 105-277.4, but the land has not been in use for actual production for the required time under G.S. 105-277.3; and

b. The assessor for the county the land subject to annexation is located has certified to the city that the land meets the requirements of this subdivision.

1 Annexation becomes effective as to that property pursuant to subsection (e2) of this
2 section.

3 (e2) Annexation of property subject to annexation under subsection (e1) of this
4 section shall become effective:

5 (1) Upon the effective date of the annexation ordinance, the property is
6 considered part of the city only (i) for the purpose of establishing city
7 boundaries for additional annexations pursuant to this Article and (ii)
8 for the exercise of city authority pursuant to Chapter 19 of this Chapter.

9 (2) For all other purposes, the annexation becomes effective as to each tract
10 of such property or such part thereof on the last day of the month in
11 which that tract or part thereof becomes ineligible for classification
12 pursuant to G.S. 105-227.4 and no longer meets the requirements of
13 subdivision (e1)(2) of this section. Until annexation of a tract or a part
14 of a tract becomes effective pursuant to this subdivision, the tract or part
15 of a tract is not subject to taxation by the city under Article 12 of
16 Chapter 105 of the General Statutes, nor is the tract or part of the tract
17 entitled to services provided by the city."

18 Section 2. This act applies to the Town of Cornelius only.

19 Section 3. This act is effective when it becomes law.