

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 1999

SESSION LAW 1999-19
SENATE BILL 270

AN ACT TO AUTHORIZE THE TOWN OF HUNTERSVILLE 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 is amended by adding new subsections to read:

"(e1) Notwithstanding subsection (e) of this section, an annexation becomes effective as to the property pursuant to subsection (e2) 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 where the land subject to annexation is located has certified to the city that the land meets the requirements of this subdivision.

(e2) Annexation of property subject to annexation under subsection (e1) of this section shall become effective as to each tract of such property or such part thereof on the last day of the month in which that tract or part thereof becomes ineligible for classification pursuant to G.S. 105-227.4 and no longer meets the requirements of subdivision (e1)(2) of this section. Until annexation of a tract or a part of a tract becomes effective pursuant to this subsection, the tract or part of a tract is not subject to taxation by the city under Article 12 of Chapter 105 of the General Statutes, nor is the tract or part of the tract entitled to services provided by the city. When annexation becomes effective pursuant to this subsection as to a tract or part of a tract, the city shall provide all required services upon payment of city taxes.

(e3) The boundaries of the property prior to the effective date under subsection (e2) of this section shall be considered as primary corporate limits only (i) for the purpose of establishing city boundaries for additional annexations pursuant to this Article and (ii) for the exercise of city authority pursuant to Article 19 of this Chapter."

Section 2. This act applies to the Town of Huntersville only.

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

In the General Assembly read three times and ratified this the 12th day of April, 1999.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ James B. Black
Speaker of the House of Representatives