

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2007**

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**HOUSE DRH30163-LM-106 (3/2)**

Short Title: Involuntary Annexations/Tax Reports.

(Public)

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Sponsors: Representative Boylan.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT REQUIRING MUNICIPALITIES TO PROVIDE FULL DISCLOSURE OF  
TAX IMPLICATIONS TO RESIDENTS OF AREAS TO BE ANNEXED.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 160A-37 is amended by adding the following new subsection to read:

"(l) Any municipality that annexes territory under this Part shall provide each resident in the territory annexed a comparison of the real and personal property taxes paid by the resident in each of the three fiscal years preceding annexation and the real and personal property taxes the resident would have paid if the territory in which he resides had been annexed. The comparison shall be served by registered or certified mail not less than 60 days before the date for the public informational meeting required by subsection (a) of this section."

**SECTION 2.** G.S. 160A-49 is amended by adding the following new subsection to read:

"(m) Any municipality that annexes territory under this Part shall provide each resident in the territory annexed a comparison of the real and personal property taxes paid by the resident in each of the three fiscal years preceding annexation and the real and personal property taxes the resident would have paid if the territory in which he resides had been annexed. The comparison shall be served by registered or certified mail not less than 60 days before the date for the public informational meeting required by subsection (a) of this section."

**SECTION 3.** This act is effective when it becomes law.