

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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**SENATE BILL 214
Finance Committee Substitute Adopted 3/18/25
PROPOSED HOUSE COMMITTEE SUBSTITUTE S214-PCS35303-COxfr-20**

Short Title: Four Oaks/Creedmoor/Kannapolis Deannexations.

(Local)

Sponsors:

Referred to:

March 3, 2025

A BILL TO BE ENTITLED
AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE
LIMITS OF THE TOWN OF FOUR OAKS, THE CITY OF CREEDMOOR, AND THE
CITY OF KANNAPOLIS.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property is removed from the corporate limits of the Town of Four Oaks:

TRACT I:

Being all of Area 1, containing 11.609 acres, more or less, as shown on that map entitled "Estate Division by Will Plat for Bill Ray Price Estate" recorded in Map Book 95, Page 204 of the Johnston County Registry.

TRACT II:

Being all of that certain tract or parcel of land described as "Remaining Combined Area," containing 14.432 acres, more or less, as shown on that map entitled "Minor Subdivision Plat for Pamela Rae Price" recorded in Map Book 96, Page 278 of the Johnston County Registry.

SECTION 1.(b) This section has no effect upon the validity of any liens of the Town of Four Oaks for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the Town of Four Oaks.

SECTION 1.(c) This section becomes effective June 30, 2025. Property in the territory described in Section 1(a) of this act as of January 1, 2025, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

SECTION 2.(a) The following described property, identified by Granville County Tax Property Identification Number, is removed from the corporate limits of the City of Creedmoor: 180603417847.

SECTION 2.(b) This section has no effect upon the validity of any liens of the City of Creedmoor for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the City of Creedmoor.

SECTION 2.(c) This section becomes effective June 30, 2025. Property in the territory described in Section 2(a) of this act as of January 1, 2025, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

SECTION 3.(a) The following described properties, identified by Cabarrus County Tax Property Identification Numbers, are removed from the corporate limits of the City of Kannapolis: 46928542120000 and 46927593330000.



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1 **SECTION 3.(b)** This section has no effect upon the validity of any liens of the City
2 of Kannapolis for ad valorem taxes or special assessments outstanding before the effective date
3 of this section. Such liens may be collected or foreclosed upon after the effective date of this
4 section as though the property were still within the corporate limits of the City of Kannapolis.

5 **SECTION 3.(c)** This section becomes effective June 30, 2025. Property in the
6 territory described in Section 3(a) of this act as of January 1, 2025, is no longer subject to
7 municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

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