



# HOUSE BILL 943: Taylortown Deannexation.

2017-2018 General Assembly

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<b>Committee:</b>	House State and Local Government I. If favorable, re-refer to Finance	<b>Date:</b>	May 23, 2018
<b>Introduced by:</b>	Reps. Boles, McNeill	<b>Prepared by:</b>	Billy R. Godwin Staff Attorney
<b>Analysis of:</b>	First Edition		

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**OVERVIEW:** *House Bill 943 would remove 81 parcels of land from the corporate limits of the Town of Taylortown in Moore County.*

**CURRENT LAW:** Under Section 1 of Article VII of the NC Constitution, the General Assembly is empowered to "provide for the organization and government and the fixing of boundaries of counties, cities and towns, and other governmental subdivisions, and, except as otherwise prohibited by this Constitution, may give such powers and duties to counties, cities and towns, and other governmental subdivisions as it may deem advisable." Pursuant to this Section, the General Assembly enacted Article 4A of Chapter 160A of the General Statutes which governs municipal annexations. In addition, the General Assembly may annex property by local act. However, the General Assembly has not enacted any method for municipalities to deannex property. Only the General Assembly may deannex property.

**BILL ANALYSIS:** House Bill 943 would deannex 81 parcels from the corporate limits of the Town of Taylortown in Moore County. Any ad valorem tax liens or special assessment liens outstanding against these parcels as of June 30, 2018, remain valid and may still be collected or foreclosed by the town.

**EFFECTIVE DATE:** The bill would become effective June 30, 2018, and apply to tax years beginning July 1, 2018.

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