

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 1997

SESSION LAW 1998-15  
SENATE BILL 1222

AN ACT TO TRANSFER THE AREA OF MECKLENBURG COUNTY KNOWN AS  
MECK NECK TO IREDELL COUNTY.

The General Assembly of North Carolina enacts:

Section 1. The boundary line between Iredell County and Mecklenburg County is hereby changed and relocated so as to divest Mecklenburg County of the territory described below, which territory shall vest in and become part of Iredell County:

That area commonly known as the Meck Neck, being all that land in Mecklenburg County which is connected by land to Iredell County and not connected by land to Mecklenburg County, and the area of Lake Norman in Mecklenburg County around such land, all as more particularly described as follows:

BEGINNING at Latitude 35° at 29.466"North and Longitude 80° at 56.597"West (the "present location of Fixed Lighted Marker D1"as established by the global positioning system, and being approximately .3 mile south of the southerly most point of the Meck Neck Land Area); thence in a northeasterly direction in a straight line which passes through Latitude 35° at 30.024"North and Longitude 80° at 55.736"West (the "present location of Fixed Lighted Marker D5"as established by the global positioning system) to a point in the Mecklenburg County-Iredell County line located near where the old channel of Reeds Creek intersects said line; thence in a westerly direction with the Mecklenburg County-Iredell County line to the point where said line intersects the Lincoln County line; thence in a southerly direction with the Mecklenburg County-Lincoln County line to a point where a straight line from the present location of Fixed Lighted Marker D5 to the present location of Fixed Lighted Marker D1 extended would intersect with the Mecklenburg County-Lincoln County line; thence in a northeasterly direction with said straight line from the present location of Fixed Lighted Marker D5 to the present location of Fixed Lighted Marker D1 extended to the Mecklenburg County-Lincoln County Line to the present location of Fixed Lighted Marker D1, the point or place of BEGINNING.

Section 2. (a) On and after July 1, 1998, all papers, documents, and instruments required or permitted to be filed or registered, involving residents and property in the area described in Section 1 of this act, which previously would have been recorded in Mecklenburg County shall be recorded in Iredell County.

(b) All public records related to residents and property in the area described in Section 1 of this act which were filed or recorded prior to July 1, 1998, in

Mecklenburg County, shall remain in Mecklenburg County where filed or recorded, and such records shall be valid public records as to the property and persons involved even though they are recorded in Mecklenburg County, a county where the property is no longer located.

(c) On and after July 1, 1998, all real and personal property in the area described in Section 1 of this act which was subject to ad valorem taxation in that area on January 1, 1998, shall be subject to ad valorem taxes in Iredell County for the fiscal year beginning July 1, 1998, to the same extent as it would have been had it been located in Iredell County on January 1, 1998, except as hereinafter provided with respect to classified registered motor vehicles. On July 1, 1998, the Mecklenburg County Tax Administrator shall transfer to the Iredell County Tax Assessor the ad valorem tax listings and valuations for all real and personal property subject to ad valorem taxation in the area described in Section 1 except classified motor vehicles which were registered in Mecklenburg County prior to July 1, 1998.

For the fiscal year which begins July 1, 1998, all real and personal property in the area described in Section 1 of this act which was subject to ad valorem taxation in that area on January 1, 1998, shall be assessed and taxed as follows:

- (1) The ad valorem property taxes assessed on all classified registered motor vehicles registered or listed between January 1, 1998, and June 30, 1998, shall be collected by the Mecklenburg County Tax Collector and all such taxes shall be retained by Mecklenburg County. The taxes on all classified registered motor vehicles registered after June 30, 1998, shall be assessed and collected by the Iredell County Tax Department.
- (2) The values established by the Mecklenburg County Tax Administrator on all personal property other than classified registered motor vehicles shall be used by the Iredell County Tax Assessor without adjustment in computing taxes due for the fiscal year beginning July 1, 1998. All such taxes shall be assessed and collected by the Iredell County Tax Department.
- (3) The values established by the Mecklenburg County Tax Administrator on all real property shall be reduced by the Iredell County Tax Assessor by applying the difference between one hundred percent (100%) of such values and the Iredell median ratio, as established by the Sales Assessment Ratio Study compiled by the North Carolina Department of Revenue as of January 1, 1998. The taxes determined by applying this method will be collected and retained by the Iredell County Tax Collector.
- (4) Beginning January 1, 1999, all property in the area described in Section 1 which is subject to ad valorem taxation shall be listed, assessed, and taxed by Iredell County in the same manner as is prescribed by law for all other property located in Iredell County.
- (5) The final tax values of property subject to ad valorem taxation in the area described in Section 1 as of January 1, 1998, shall be determined

by the Mecklenburg County Tax Administrator or the Mecklenburg County Board of Equalization and Review. Appeals to the North Carolina Property Tax Commission or to the courts shall be defended by Mecklenburg County, and Iredell County shall reimburse Mecklenburg County for all costs and expenses, including attorneys' fees, incurred in connection with such appeals.

- (6) Any unpaid taxes or tax liens for the fiscal year ending June 30, 1998, or for prior years on property subject to taxation in the area described in Section 1 of this act shall continue to be valid and enforceable by Mecklenburg County, including the foreclosure remedies provided for in G.S. 105-374 and G.S. 105-375, and the remedies of attachment and garnishment provided for in G.S. 105-366 through G.S. 105-368. Mecklenburg County shall supply Iredell County with a list of unpaid taxes as of July 1, 1998. Any such taxes collected by Iredell County shall be promptly paid to Mecklenburg County including accrued interest.

(d) On July 1, 1998, Iredell County shall become fully responsible for completing the Street Assessment Program begun by Mecklenburg County pursuant to authority granted to counties by Article 9 of Chapter 153A of the General Statutes to improve Blarney Road and Gainswood Drive to meet the State's requirements for adding such roads to the State Secondary Road System, said roads being located within the area described in Section 1 of this act. To the extent not already completed by July 1, 1998, Iredell County shall become responsible for preparing the Preliminary Assessment Roll, conducting the hearing on the Preliminary Assessment Roll Resolution, adopting the Final Assessment Roll Resolution, publishing the Notice of Confirmation of the Assessment Roll, and collecting the unpaid assessments. Should Mecklenburg County have paid the Department of Transportation for the improvement work performed on said roads before the date that the area described in Section 1 of this act is transferred to Iredell County, Iredell County will reimburse Mecklenburg County for said cost, to the extent not reimbursed by the property owners, within 90 days of said transfer of the area described in Section 1 of this act to Iredell County.

(e) No cause of action, including criminal actions, involving persons or property in that area described in Section 1 of this act which is pending on July 1, 1998, shall be abated, and such actions shall continue in Mecklenburg County.

(f) The Board of Elections of Mecklenburg County shall immediately after July 1, 1998, transfer the voter registration records pertaining to persons residing in the area described in Section 1 of this act to the Iredell County Board of Elections, and thereafter the registered voters so transferred shall be validly registered to vote in Iredell County.

(g) The Jury Commission of each county shall revise its jury lists to add to or eliminate therefrom those persons subject to jury duty who reside in the area described in Section 1 of this act, said revised jury lists to be effective July 1, 1998.

(h) The area described in Section 1 of this act shall be transferred into Superior Court District 22, District Court District 22, and Prosecutorial District 22. The

area described in Section 1 of this act shall remain in the same Congressional District, the same State House of Representatives District, and the same State Senate District.

Section 3. The Meck Neck Transfer Joint Undertaking Agreement made as of November 18, 1997, by and between Iredell County and Mecklenburg County is ratified.

Section 4. Iredell County shall pay, on behalf of residents of the Meck Neck, all tuition charges which might have been imposed by the Iredell County Board of Education on children living in the Meck Neck who attended schools operated by the Iredell County Board of Education prior to July 1, 1998.

Section 5. Any child who was a resident of the area annexed by Section 1 of this act on its date of ratification and who was a student in the Charlotte-Mecklenburg school system during the 1997-98 school year, and the siblings of any such person, may attend school in the Charlotte-Mecklenburg school system without necessity of a release or payment of tuition. Such student, while attending the Charlotte-Mecklenburg school system, shall be considered a resident of Mecklenburg County for all public school purposes, including transportation, athletics, and funding formulas. Notice must be given to both school systems by the parent or guardian in order to exercise the privilege granted by this section.

Section 6. This act becomes effective July 1, 1998.

In the General Assembly read three times and ratified this the 24th day of June, 1998.

s/ Dennis A. Wicker  
President of the Senate

s/ Harold J. Brubaker  
Speaker of the House of Representatives