

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013**

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**SENATE BILL 846
Finance Committee Substitute Adopted 6/19/14
House Committee Substitute Favorable 7/2/14**

Short Title: Shallotte Deannexations/Southport Occ Tax.

(Local)

Sponsors:

Referred to:

May 28, 2014

A BILL TO BE ENTITLED

1 AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE
2 LIMITS OF THE TOWN OF SHALLOTTE AND TO CLARIFY THE TOURISM
3 DEVELOPMENT AUTHORITY REQUIREMENTS PERTAINING TO THE
4 OCCUPANCY TAX AUTHORIZED FOR THE TOWN OF SOUTHPORT.
5

6 The General Assembly of North Carolina enacts:

7 **SECTION 1.(a)** The following described property is removed from the corporate
8 limits of the Town of Shallotte:

9 **FIRST TRACT:**

10 BEING all of that certain tract or parcel containing 15.60 acres more or less
11 as more fully described in a survey plat dated 4 January 2005, revised 21 February 2005
12 entitled "Survey for Charles Andrew Russ of 15.60 acres" prepared by James R. Tompkins,
13 PLS, and recorded in Map Cabinet 32, Page 163 in the Office of the Register of Deeds for
14 Brunswick County, North Carolina which plat reference is made and which is incorporated
15 herein for greater certainty of description of said property.

16 **SECOND TRACT:**

17 BEING all right, title and interest of Grantor in and to that certain road
18 right-of-way and easement as more fully described in an instrument dated 29 November 2000
19 from Slickrock Development, LLC to Register Estate Corporation recorded in Deed Book
20 1419, Page 51 in the Office of the Register of Deeds for Brunswick County, North Carolina
21 which right-of-way and easement connects the northern line of the property herein conveyed
22 with State Road 1147 (Todd Road) as more fully shown and described in said easement and in
23 the plate hereinabove referenced. Reserving and preserving nevertheless a non-exclusive
24 right-of-way and easement for ingress, egress and regress between State Road 1147 (Todd
25 Road) and the Register Cemetery in favor of the Representatives and/or Trustees of the
26 Register Cemetery and family members thereof as more fully described in an instrument
27 recorded in Deed Book 1419, Page 46, Brunswick County Registry.

28 **THIRD TRACT:**

29 That certain Tract of land being in Lockwood Folly Township, Brunswick
30 County, North Carolina, said Tract being the Tracts described in deed book 2086 page 215 and
31 deed book 2415 page 511 of the Brunswick County Register of Deeds and being more fully
32 described as follows: Commencing at NCGS monument Sauce Reset, said monument having
33 Nad 83 grid coordinates of North 70,535.97 and East 2,178,838.44; thence South 73°54'24"
34 East a distance of 7629.15 feet to NCGS monument B 161 Reset, said monument having Nad
35 83 grid coordinates of North 68,420.48 and East 2,186,168.62; thence South 44°28'15"West, a



1 distance of 2089.53 feet an iron rod found, the true Point of Beginning. Thence from the Point
2 of Beginning, South 08°55'07" West, a distance of 204.17 feet to a point; thence South
3 07°07'05" East, a distance of 95.22 feet to a point; thence South 11°57'21" East, a distance of
4 283.58 feet to a point; thence North 05°39'18" East, a distance of 104.98 feet to an iron rod
5 found; thence North 89°36'15" East, a distance of 223.85 feet to an iron rod found; thence
6 South 07°57'04" East, a distance of 68.60 feet to a point; thence South 07°57'04" East, a
7 distance of 104.44 feet to a point; thence South 51°07'43" East, a distance of 264.88 feet to a
8 point; thence South 42°58'09" East, a distance of 408.71 feet to a point on the western right of
9 way of Bay Road (60' ROW); thence with said right of way, South 19°16'42" West, a distance
10 of 72.77 feet to a point; thence leaving said right of way, North 54°11'34" West, a distance of
11 103.79 feet to a point; thence North 47°01'40" East, a distance of 124.55 feet to a point; thence
12 North 42°58'20" West, a distance of 319.33 feet to a point; thence South 41°15'52" West, a
13 distance of 151.16 feet to a point; thence North 51°07'02" West, a distance of 121.56 feet to a
14 point; thence South 37°25'11" West, a distance of 134.79 feet to a point; thence South
15 37°25'11" West, a distance of 123.96 feet to a point; thence South 40°42'01" West, a distance of
16 58.59 feet to a point; thence South 46°34'05" West, a distance of 46.09 feet to a point; thence
17 South 50°42'25" West, a distance of 28.18 feet to a point; thence South 48°33'52" East, a
18 distance of 112.43 feet to a point; thence South 41°15'52" West, a distance of 119.66 feet to a
19 point; thence South 14°48'49" East, a distance of 50.33 feet to a point; thence South 76°16'18"
20 West, a distance of 448.29 feet to a point; thence South 76°29'21" West, a distance of 251.75
21 feet to a point; thence North 18°38'59" West, a distance of 288.42 feet to a point; thence South
22 73°47'59" West, a distance of 57.92 feet to a point; thence South 71°59'06" West, a distance of
23 162.40 feet to a point; thence South 76°50'13" West, a distance of 168.30 feet to a point; thence
24 South 87°14'55" West, a distance of 51.88 feet to a point; thence North 66°29'30" West, a
25 distance of 100.71 feet to a point; thence North 68°42'36" West, a distance of 108.06 feet to a
26 point; thence North 06°12'56" East, a distance of 352.96 feet to a point; thence North 06°01'47"
27 East, a distance of 448.48 feet to a point; thence South 76°32'40" West, a distance of 77.30 feet
28 to a point; thence South 65°55'40" West, a distance of 271.81 feet to a point; thence South
29 74°57'40" West, a distance of 323.67 feet to a point; thence North 02°42'40" East, a distance of
30 49.10 feet to a point; thence North 83°51'24" West, a distance of 234.44 feet to a point; thence
31 North 02° 20'49" East, a distance of 1237.35 feet to a point; thence South 68°27'50" East, a
32 distance of 587.44 feet to a point; thence South 70°59'01" East, a distance of 40.77 feet to a
33 point; thence South 68°09'35" East, a distance of 46.56 feet to a point; thence South 72°19'06"
34 East, a distance of 65.62 feet to a point; thence South 73°33'49" East, a distance of 60.29 feet to
35 a point; thence South 67°11'59" East, a distance of 485.15 feet to a point; thence North
36 15°05'18" East, for a distance of 190.95 feet; thence North 88°02'30" East, for a distance of
37 152.36 feet; thence North 87°02'30" East, for a distance of 133.34 feet; thence South 02°07'24"
38 West, for a distance of 301.81 feet; thence South 02°07'24" West, for a distance of 50.22 feet;
39 thence South 82°29'10" East, a distance 471.74 feet to the Point of Beginning, containing 69.14
40 acres, more or less as shown on a plat prepared by McKim & Creed, entitled Annexation Plat
41 of Four existing Tracts of Land Equaling 69.14 Acres and dated February 22, 2007.

42 **FOURTH TRACT:**

43 A certain tract or parcel of land lying and being in Lockwood Folly
44 Township, Brunswick County, North Carolina and being that certain tract as described in Deed
45 Book 1258, Page 691, Records of Brunswick County and being more particularly described as
46 follows: Beginning at an iron stake set on the southern right-of-way of U.S. 17 (R/W varies),
47 said iron being located by the following tie traverse: Commencing on an existing tack at the
48 intersection of centerlines of the southbound lane of said U.S. 17 and S.R. 1131 and runs thence
49 North 70 degrees 27 minutes 18 seconds 2703.03 feet to an existing N.C.D.O.T. Right-of-way
50 Monument (Sta. No. 1096+00) located on the aforesaid southern right-of-way of U.S. 17;
51 thence with said right-of-way North 67 degrees 22 minutes 39 seconds East 92.28 feet to the

1 Point and Place of Beginning and proceeds from said beginning and with said right-of-way
2 North 67 degrees 22 minutes 39 seconds East 279.92 feet to an iron stake set, said iron being
3 located South 67 degrees 22 minutes 39 seconds West 142.37 feet from an existing N.C.D.O.T.
4 Right-of-Way Monument (Sta. No. 1101+14.52); thence leaving said right of way South 07
5 degrees 19 minutes 26 seconds East 804.50 feet to an existing iron; thence North 73 degrees 42
6 minutes 42 seconds West 347.57 feet to an existing iron pipe; thence North 02 degrees 38
7 minutes 20 seconds West 593.41 feet to the beginning and contains 4.73 acres and being
8 according to a survey by Jimmy D. Etheridge, P.L.S. dated January 13, 1999.

9 FIFTH TRACT:

10 Beginning at a point being a concrete monument in the south R/W of SR
11 1147, Todd Road SW, and located North 77 degrees 10 minutes 41 Seconds West a distance of
12 1,962.18 feet from a nail in the intersection of SR 1147 and SR 1151; Thence from said
13 beginning point leaving said R/W and with property line of Denney B. Stevens South 08
14 degrees 04 minutes 57 seconds West a distance of 1237.00 feet to an existing iron rod, thence
15 continuing with Stevens South 08 degrees 10 minutes 53 seconds West a distance of 309.67
16 feet to an existing iron rod, a corner to Stevens and Weldon Todd, thence with Todd North 61
17 degrees 24 minutes 28 seconds West a distance of 392.55 feet to an existing iron rod, a corner
18 to Todd and J.P. Russ, thence with Russ North 61 degrees 39 minutes 15 seconds West a
19 distance of 573.26 feet to an existing iron rod, a corner to J.P. Russ and Charles A. Russ, thence
20 with Russ North 61 degrees 39 minutes 15 seconds West a distance of 570.78 feet to a
21 right-of-way disc, thence South 19 degrees 38 minutes 53 seconds West a distance of 206.14
22 feet to a point, thence South 17 degrees 53 minutes 40 seconds West a distance of 240.01 feet
23 to an existing iron rod (bent) a corner to Russ and Albert Joyner heirs, thence with Joyner
24 North 80 degrees 06 minutes 43 seconds West a distance of 923.21 feet to an existing iron rod,
25 a corner to Clifton Black, thence with Black North 09 degrees 50 minutes 38 seconds East a
26 distance of 342.72 feet to an existing iron rod, a corner to James Johnson Heirs, thence with
27 Johnson North 88 degrees 25 minutes 20 seconds East a distance of 537.45 feet, to an existing
28 iron rod on line at the edge of a pond, continuing 226.50 feet, a total of 763.95 feet to a point in
29 said pond, thence North 28 degrees 01 minutes 46 seconds West a distance of 49.19 feet,
30 thence North 63 degrees 13 minutes 04 seconds West a distance of 87.66 feet, thence North 15
31 degrees 21 minutes 19 seconds West a distance of 558.73 feet to an existing iron rod, thence
32 North 01 degrees 17 minutes 20 seconds East a distance of 150.64 feet to a new iron rod set,
33 thence North 07 degrees 56 minutes 05 seconds West a distance of 210.49 feet to a new iron
34 rod set, thence north 12 degrees 46 minutes 53 seconds West a distance of 155.08 feet to a new
35 iron rod set, thence North 04 degrees 16 minutes 12 seconds East a distance of 135.74 feet to an
36 existing iron rod, thence North 04 degrees 10 minutes 30 seconds East a distance of 300.82 feet
37 to an existing iron rod (bent) located in the south R/W of Todd Road, thence with said R/W
38 South 87 degrees 50 minutes 36 seconds East a distance of 70.63 feet to a new iron rod set,
39 thence South 84 degrees 19 minutes 43 seconds East a distance of 55.97 feet to a new iron rod
40 set, thence South 81 degrees 12 minutes 50 seconds East a distance of 56.59 feet to a new iron
41 rod set, thence south 78 degrees 11 minutes 43 seconds East a distance of 55.49 feet to a new
42 iron rod set, thence South 75 degrees 34 minutes 28 seconds East a distance 58.13 feet to a new
43 iron rod set, thence south 74 degrees 03 minutes 29 seconds East a distance of 59.35 feet to a
44 new iron rod set, thence South 73 degrees 29 minutes 54 seconds East a distance of 76.51 feet
45 to a new iron rod set, thence South 73 degrees 10 minutes 12 seconds East a distance of 102.57
46 feet to a new iron rod set, thence South 73 degrees 13 minutes 13 seconds East a distance of
47 82.02 feet to a new iron rod set, thence 71 degrees 32 minutes 02 seconds East a distance of
48 118.04 feet to a new iron rod set, thence South 67 degrees 15 minutes 09 seconds East a
49 distance of 106.89 feet to a new iron rod set, thence South 63 degrees 53 minutes 32 seconds
50 East a distance of 120.40 feet to a new iron rod set, thence South 62 degrees 07 minutes 15
51 seconds East a distance of 127.54 feet to a concrete monument, thence south 62 degrees 50

1 minutes 29 seconds East a distance of 1,775.38 feet to the place and point of beginning.
2 Excepted from this boundary is an interior parcel known as the Register Cemetery with
3 description as follows: Beginning at an existing iron rod in the west side of a 20 foot easement
4 recorded in the Brunswick county registry at Deed Book 644, page 493 said iron rod located
5 South 12 degrees 52 minutes 09 seconds West a distance of 552.31 feet from the R/W of Todd
6 Road, thence along west side of said easement South 12 degrees 28 minutes 32 seconds West a
7 distance of 211.08 feet too an existing iron rod, thence North 83 degrees 32 minutes 05 seconds
8 West a distance of 131.97 feet to an existing iron, thence leaving said easement North 61
9 degrees 47 minutes 06 seconds West a distance of 12.04 feet to an existing iron rod, thence
10 North 10 degrees 27 minutes 26 seconds East a distance of 180.92 feet to an existing iron rod,
11 thence North 87 degrees 10 minutes 30 seconds East a distance of 154.69 feet to the place and
12 point of beginning. Together with and subject to covenants, easements and restrictions of
13 record. Said property contains 79.48 acres, more or less. Also this property is subject to
14 easements as recorded in the Brunswick county registry at Deed Book 1419, page 52 and Deed
15 book 644, page 493 and a lease with easement as recorded at Deed book 1957, page 769. For a
16 more accurate description reference is hereby made to a plat of survey for William L. Smith
17 dated August 14, 2006.

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

23 **SECTION 1.(c)** This section becomes effective July 31, 2014.

24 **SECTION 2.(a)** Section 1(e) of Chapter 639 of the 1989 Session Laws, as
25 amended by S.L. 2002-129, reads as rewritten:

26 "(e) Distribution and use of tax revenue. – The-Until the Southport Board of Aldermen
27 adopts a resolution levying a room occupancy tax under subsection (a1) of this section, the City
28 of Southport shall use at least two-thirds of the funds to promote travel and tourism in
29 Southport and shall use the remainder for tourism-related expenditures. When the Southport
30 Board of Aldermen adopts a resolution levying a room occupancy tax under subsection (a1) of
31 this section, City of Southport shall, on a quarterly basis, remit the net proceeds of the
32 occupancy tax to the Southport Tourism Development Authority. The Authority shall use at
33 least two-thirds of the funds remitted to it under this subsection to promote travel and tourism
34 in Southport and shall use the remainder for tourism-related expenditures.

35 The following definitions apply in this subsection:

- 36 (1) Net proceeds. – Gross proceeds less the cost to the city of administering and
37 collecting the tax, as determined by the finance officer, not to exceed three
38 percent (3%) of the first five hundred thousand dollars (\$500,000) of gross
39 proceeds collected each year and one percent (1%) of the remaining gross
40 receipts collected each year.
- 41 (2) Promote travel and tourism. – To advertise or market an area or activity,
42 publish and distribute pamphlets and other materials, conduct market
43 research, or engage in similar promotional activities that attract tourists or
44 business travelers to the area. The term includes administrative expenses
45 incurred in engaging in the listed activities.
- 46 (3) Tourism-related expenditures. – Expenditures that, in the judgment of the
47 Tourism Development Authority, are designed to increase the use of lodging
48 facilities, meeting facilities, or convention facilities in a city or to attract
49 tourists or business travelers to the city. The term includes tourism-related
50 capital expenditures."

1 **SECTION 2.(b)** Section 1.2 of Chapter 639 of the 1989 Session Laws, as enacted
2 by S.L. 2002-129, reads as rewritten:

3 **"Sec. 1.2.** Southport Tourism Development Authority. – When the Southport Board of
4 Aldermen adopts a resolution levying a room occupancy tax under subsection (a1) of Section 1
5 of this act, it shall also adopt a resolution creating a city Tourism Development Authority,
6 which shall be a public authority under the Local Government Budget and Fiscal Control Act.
7 The resolution shall provide for the membership of the Authority, including the members' terms
8 of office, and for the filling of vacancies on the Authority. At least one-third of the members
9 must be individuals who are affiliated with businesses that collect the tax in the city, and at
10 least three-fourths of the members must be individuals who are currently active in the
11 promotion of travel and tourism in the city. The Board of Aldermen shall designate one
12 member of the Authority as chair and shall determine the compensation, if any, to be paid to
13 members of the Authority.

14 The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern
15 its meetings. The Finance Officer for Southport shall be the ex officio finance officer of the
16 Authority."

17 **SECTION 2.(c)** Except as otherwise provided, this act is effective when it
18 becomes law.