

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE DRS75049-RWx-2 (02/12)

Short Title: Property Tax/Deannexation. (Public)

Sponsors: Senator Goolsby (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REQUIRE RELEASE OR REFUND OF PROPERTY TAXES IN ANY AREA  
3 THAT WAS PART OF A MUNICIPALITY FOR SIX MONTHS OR LESS AND THEN  
4 DEANNEXED.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. Article 12 of Chapter 105 of the General Statutes is amended by  
7 adding a new section to read:

8 "§ 105-282.2. Property in a municipality six months or less prior to deannexation.

9 The governing body of a municipality shall release or refund any tax levied under this  
10 Subchapter, without application from the taxpayer being required, on property that was within  
11 the corporate limits of the municipality for six months or less prior to deannexation from the  
12 municipality, and for which no notice of the tax has yet been sent to the taxpayer. The release  
13 or refund shall be made in accordance with the provisions of Article 27 of this Chapter."

14 SECTION 2. This act is effective when it becomes law.

