

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

SESSION LAW 2013-19  
SENATE BILL 97

AN ACT TO REQUIRE RELEASE OF PROPERTY TAXES IN ANY AREA THAT WAS PART OF A MUNICIPALITY FOR SIX MONTHS OR LESS AND THEN DEANNEXED.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-380 is amended by adding a new subsection to read:

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

**SECTION 2.** This act is effective when it becomes law and expires July 1, 2016.

In the General Assembly read three times and ratified this the 28<sup>th</sup> day of March, 2013.

s/ Daniel J. Forest  
President of the Senate

s/ Thom Tillis  
Speaker of the House of Representatives

s/ Pat McCrory  
Governor

Approved 4:45 p.m. this 3<sup>rd</sup> day of April, 2013

