

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021**

**SESSION LAW 2022-39  
HOUSE BILL 1044**

AN ACT TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF BEECH MOUNTAIN AND TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF MORGANTON.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** The following described property, identified by Avery County Tax Property Identification Number, is removed from the corporate limits of the Town of Beech Mountain: 194117104909; 194117113476; 194117017246; 194113029594; 194113025126; and 194113023502.

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

**SECTION 1.(c)** This section becomes effective June 30, 2022. Property in the territory described in this section as of January 1, 2022, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2022.

**SECTION 2.(a)** The following described property, a parcel containing approximately 7.86 acres and recorded in Deed Book 2525, page 397 in the Burke County Register of Deeds and referenced by the Burke County Tax Office Parcel Identification Number 1783010318, is removed from the corporate limits of the City of Morganton.

**SECTION 2.(b)** This section has no effect upon the validity of any liens of the City of Morganton for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this act as though the property were still within the corporate limits of the City of Morganton.

**SECTION 2.(c)** This section becomes effective June 30, 2022. Property in the territory described in this section as of January 1, 2022, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2022.

**SECTION 3.** Except as otherwise provided, this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 1<sup>st</sup> day of July, 2022.

s/ Phil Berger  
President Pro Tempore of the Senate

s/ Tim Moore  
Speaker of the House of Representatives

