## GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2025

H HOUSE BUL 147

## HOUSE BILL 147 Committee Substitute Favorable 3/4/25

Short Title: Elizabeth City/Deannexation. (Local)

Sponsors:

Referred to:

February 21, 2025

A BILL TO BE ENTITLED
AN ACT TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE
LIMITS OF THE CITY OF ELIZABETH CITY.

The General Assembly of North Carolina enacts:

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**SECTION 1.** The following described property is removed from the corporate limits of the City of Elizabeth City:

All that certain lot or parcel of land situated in Mount Hermon Township, Pasquotank County, North Carolina, and more particularly described as follows: Being Lot No. 1, containing 6.89 acres, as shown and delineated on that map or plat entitled in part, "Minor Subdivision for Storage to Go, LLC", dated 04/16/2021, prepared by Timmons Group, and recorded in Map Book 73, Page 23, of the Pasquotank County Registry.

**SECTION 2.** This act has no effect upon the validity of any liens of the City of Elizabeth City for ad valorem taxes or special assessments outstanding before the effective date of this act. 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 Elizabeth City.

**SECTION 3.** This act becomes effective June 30, 2025. Property in the territory described in Section 1 of this act as of January 1, 2025, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

