

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 147
Committee Substitute Favorable 3/4/25
Committee Substitute #2 Favorable 4/1/25

Short Title: Elizabeth City and King/Deannexations.

(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 CITIES OF ELIZABETH CITY AND KING.

The General Assembly of North Carolina enacts:

SECTION 1.(a) 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 1.(b) This section 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 section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the City of Elizabeth City.

SECTION 1.(c) This section becomes effective June 30, 2025. Property in the territory described in Section 1(a) 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.

SECTION 2.(a) The following described property is removed from the corporate limits of the City of King:

TRACTS I AND II

Parcels identified by Stokes County Tax Property Identification Numbers 6901279265 and 6901371165.

TRACT III

All of the portion of Century Oak Drive Right of Way lying South of a new line crossing from the most Southeasterly corner of Stokes County Tax Property Identification Number 6901370748 to the most Southwesterly corner of Stokes County Tax Property Identification Number 6901372761 as Century Oak Drive Right of Way appears in the Stokes County Tax Property GIS System.

SECTION 2.(b) This section has no effect upon the validity of any liens of the City of King 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 section as though the property were still within the corporate limits of the City of King.



1 **SECTION 2.(c)** This section becomes effective June 30, 2025. Property in the
2 territory described in Section 2(a) of this act as of January 1, 2025, is no longer subject to
3 municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

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