AN ACT TO REMOVE DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF WRIGHTSVILLE BEACH AND TO ANNEX THAT PROPERTY TO THE CORPORATE LIMITS OF THE CITY OF WILMINGTON AND TO REMOVE DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF WILMINGTON AND TO ANNEX THAT PROPERTY TO THE CORPORATE LIMITS OF THE TOWN OF WRIGHTSVILLE BEACH.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property is removed from the corporate limits of the Town of Wrightsville Beach and added to the corporate limits of the City of Wilmington:

All of that certain tract or parcel of land being situate in New Hanover County, North Carolina, and more particularly described as all of Lot 1 according to the map recorded in Map Book 40, at page 194 of the New Hanover County Registry.

SECTION 1.(b) This section becomes effective June 30, 2018. Property in the territory described in this section as of January 1, 2018, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2018, by the Town of Wrightsville Beach. Property in the territory described by this section as of January 1, 2018, is subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2018, by the City of Wilmington.

SECTION 2.(a) The following described property is removed from the corporate limits of the City of Wilmington and added to the corporate limits of the Town of Wrightsville Beach:

All of that certain parcel of real property located in the City of Wilmington, New Hanover County, North Carolina, containing 0.72 acres more or less, more particularly described as follows:

Commencing at an existing iron rod control point located in the southern right-of-way line of Wrightsville Avenue, a 100' wide public right-of-way, said point of BEGINNING located in the northeast corner of the tract of land described in the Deed recorded in Deed Book 6063, at Page 2703, said point being located the following two courses and distances from NCGS Monument "Pilgrim" located at N 173498.7430, E 2355050.5180; South 48°58'42" East 354.63 feet to a control point in the southern right-of-way line of Wrightsville Avenue; South 88°03'39" East 637.99 feet along said southern boundary of Wrightsville Avenue, the point of BEGINNING; running thence from said point of BEGINNING, South 25°14'23" West 231.91 feet along and with the boundary of that certain tract of land conveyed by and described in the deed recorded in Deed Book 6063, at Page 2703 to an iron pipe found in a corner of said boundary; thence leaving said boundary North 88°03'38" West 102.08 feet to an iron pipe set; thence North 01°56'21" East 213.00 feet to a point in the southern right-of-way line of Wrightsville Avenue; thence along and with said right-of-way line of Wrightsville Avenue, South 88°03'39" East 193.81 feet to the place and point of BEGINNING.
SECTION 2.(b) This section becomes effective June 30, 2018. Property in the territory described in this section as of January 1, 2018, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2018, by the City of Wilmington. Property in the territory described by this section as of January 1, 2018, is subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2018, by the Town of Wrightsville Beach.

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 27th day of June, 2018.

s/ Bill Rabon
Presiding Officer of the Senate

s/ Tim Moore
Speaker of the House of Representatives