

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

**SESSION LAW 2018-108
SENATE BILL 775**

AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF BLACK MOUNTAIN AND ADDING CERTAIN DESCRIBED PROPERTY TO THE CORPORATE LIMITS OF THE TOWN OF MONTREAT.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property, identified by Buncombe County Tax Property Identification Number, is removed from the corporate limits of the Town of Black Mountain:

0710-53-9360-00000
0710-63-1204-00000
0710-63-0467-00000
0710-63-0580-00000.

SECTION 1.(b) This section has no effect upon the validity of any liens of the Town of Black 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 section as though the property were still within the corporate limits of the Town of Black Mountain.

SECTION 1.(c) This section becomes effective June 30, 2018. Property in the territory described in subsection (a) of 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.

SECTION 2.(a) The following described property, identified by Buncombe County Tax Property Identification Number, is added to the corporate limits of the Town of Montreat:

0710-63-2329-00000
0710-53-9360-00000
0710-63-1204-00000
0710-63-0467-00000
0710-63-0580-00000.

SECTION 2.(b) This section becomes effective June 30, 2018. Property in the territory described in subsection (a) of 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.

SECTION 3. 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

