

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019**

**SESSION LAW 2019-95
HOUSE BILL 204**

AN ACT ADDING CERTAIN DESCRIBED NAVIGABLE WATERS AND THE UNINCORPORATED PORTION OF THE RACHEL CARSON RESERVE TO THE CORPORATE LIMITS OF THE TOWN OF BEAUFORT.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property is added to the corporate limits of the Town of Beaufort:

AREA #1

The waters from the most southwesterly point of the Town's existing extraterritorial jurisdiction boundary, following the extraterritorial jurisdiction boundary northeasterly around Pivers Island, through Bulkhead Channel (Range 6), then continuing to follow the extraterritorial jurisdiction boundary northwesterly, then moving easterly to the most easterly point where parcel number 730601267487000 meets Gable Creek.

AREA #2

Beginning at the point where the Town's existing corporate boundary in Taylors Creek meets the Town's existing extraterritorial jurisdiction boundary, then following the extraterritorial jurisdiction boundary eastward through Taylors Creek to its mouth, then turning southwesterly at the point where the extraterritorial jurisdiction boundary turns north, arching around the east end of Carrot Island, and connecting with the most southeasterly point of the Town's existing corporate boundary.

SECTION 1.(b) The property described in Section 1(a) of this act is navigable waters and other property (unincorporated portion of the Rachel Carson Reserve) belonging to the State of North Carolina, and therefore is exempt from taxation by the Town of Beaufort as provided in G.S. 105-278.1.

SECTION 2. This act becomes effective June 30, 2019. Property in the territory described in Section 1(a) as of January 1, 2019, is subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2019.

In the General Assembly read three times and ratified this the 8th day of July, 2019.

s/ Ralph E. Hise
Presiding Officer of the Senate

s/ Tim Moore
Speaker of the House of Representatives

