

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2015**

**SESSION LAW 2016-63**  
**SENATE BILL 852**

AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF BAKERSVILLE AND FROM THE CORPORATE LIMITS OF THE TOWN OF CLYDE.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** The following described property, referenced by the Mitchell County Tax Office Parcel Identification Number, is removed from the corporate limits of the Town of Bakersville: 0874-00-03-1913.

**SECTION 1.(b)** This act has no effect upon the validity of any liens of the Town of Bakersville 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 Town of Bakersville.

**SECTION 2.(a)** The following described property, referenced by the Haywood County Tax Office Parcel Identification Numbers, is removed from the corporate limits of the Town of Clyde: 8637-40-3630, 8637-40-3433.

**SECTION 2.(b)** This act has no effect upon the validity of any liens of the Town of Clyde 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 Town of Clyde.

**SECTION 3.** This act becomes effective June 30, 2016. Property in the territories described by Section 1(a) and Section 2(a) of this act as of January 1, 2016, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2016.

In the General Assembly read three times and ratified this the 30<sup>th</sup> day of June, 2016.

s/ Daniel J. Forest  
President of the Senate

s/ Tim Moore  
Speaker of the House of Representatives

