

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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**HOUSE BILL 1058
Committee Substitute Favorable 5/12/26**

Short Title: Deannexations/Limit Certain Powers.

(Local)

Sponsors:

Referred to:

April 28, 2026

A BILL TO BE ENTITLED

AN ACT TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF VASS, THE TOWN OF RED OAK, THE TOWN OF KERNERSVILLE, AND THE VILLAGE OF WALNUT CREEK AND TO LIMIT CERTAIN POWERS OF THE VILLAGE OF WALNUT CREEK.

The General Assembly of North Carolina enacts:

TOWN OF VASS DEANNEXATION

SECTION 1.(a) The following described property, identified by Moore County Tax Property Identification Numbers, is removed from the corporate limits of the Town of Vass: 950300365918, 950300363850, 950300362794, and 950300361693.

SECTION 1.(b) This section has no effect upon the validity of any liens of the Town of Vass 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 Vass.

SECTION 1.(c) This section becomes effective June 30, 2026. Property in the territory described in this section as of January 1, 2026, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2026.

TOWN OF RED OAK DEANNEXATION

SECTION 2.(a) The following described property, identified by Nash County Parcel Identification Numbers, is removed from the corporate limits of the Town of Red Oak: 382110465092 and 382115547627.

SECTION 2.(b) This section has no effect upon the validity of any liens of the Town of Red Oak 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 Red Oak.

SECTION 2.(c) This section becomes effective June 30, 2026. Property in the territory described in this section as of January 1, 2026, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2026.

TOWN OF KERNERSVILLE DEANNEXATION

SECTION 3.(a) The following described property, identified by Forsyth County Tax Property Identification Number, is removed from the corporate limits of the Town of Kernersville: 6896-04-9921.



1 **SECTION 3.(b)** This section has no effect upon the validity of any liens of the Town
2 of Kernersville for ad valorem taxes or special assessments outstanding before the effective date
3 of this section. Such liens may be collected or foreclosed upon after the effective date of this
4 section as though the property were still within the corporate limits of the Town of Kernersville.

5 **SECTION 3.(c)** This section becomes effective June 30, 2026. Property in the
6 territory described in this section as of January 1, 2026, is no longer subject to municipal taxes
7 for taxes imposed for taxable years beginning on or after July 1, 2026.

8 9 **VILLAGE OF WALNUT CREEK DEANNEXATION**

10 **SECTION 4.(a)** The following described property, as identified by Wayne County
11 Tax Parcel Identification Numbers, is removed from the corporate limits of the Village of Walnut
12 Creek:

13 **PARCEL A:**

14 The portion of Parcel No. 3536159662 lying north of Dollard Town Road (State Road No.
15 1727), being approximately 1 acre and more particularly described in the deed to Diamond
16 Poultry Farms, Inc. (now Sleepy Creek Farms, Inc.), dated November 7, 1961, and recorded in
17 Deed Book 559, Page 134, of the Wayne County Registry.

18 **PARCEL B:**

19 Parcel No. 3536267029, including the right-of-way of Dollard Town Road (State Road No.
20 1727), being approximately 19 acres and more particularly described in the deed to Sleepy Creek
21 Farms, Inc., dated August 26, 1996, and recorded in Deed Book 1552, Page 890, of the Wayne
22 County Registry.

23 **PARCEL C:**

24 Parcel No. 3536370039, being approximately 23 acres and more particularly described in the
25 deed to Goldsboro Milling Company, dated September 9, 1980, and recorded in Book 993, Page
26 280, of the Wayne County Registry.

27 **SECTION 4.(b)** This section has no effect upon the validity of any liens of the
28 Village of Walnut Creek for ad valorem taxes or special assessments outstanding before the
29 effective date of this section. Such liens may be collected or foreclosed upon after the effective
30 date of this section as though the property were still within the corporate limits of the Village of
31 Walnut Creek.

32 **SECTION 4.(c)** This section becomes effective June 30, 2026. Property in the
33 territory described in this section as of January 1, 2026, is no longer subject to municipal taxes
34 for taxes imposed for taxable years beginning on or after July 1, 2026.

35 36 **LIMIT CERTAIN POWERS OF THE VILLAGE OF WALNUT CREEK**

37 **SECTION 5.(a)** Chapter 55 of the 1977 Session Laws is repealed.

38 **SECTION 5.(b)** Notwithstanding the provisions of G.S. 160D-202, or any other
39 provision of law, the Village of Walnut Creek shall not exercise any powers granted to cities in
40 Chapter 160D of the General Statutes in any area beyond its contiguous corporate limits.

41 **SECTION 5.(c)** The relinquishment of jurisdiction by the Village of Walnut Creek
42 over the area beyond its contiguous corporate limits shall become effective on the date this act
43 becomes law; provided, however, the Village's development regulations and powers of
44 enforcement shall remain in effect in that area until the time provided in G.S. 160D-202(h).

45 **SECTION 5.(d)** Notwithstanding subsection (c) of this section or any other
46 provision of law to the contrary, any acquisition, conveyance, transfer, or acceptance of real
47 property or interest in real or personal property by the Village of Walnut Creek occurring prior
48 to the effective date of this section is hereby ratified, validated, confirmed, and approved in all
49 respects as if the Village of Walnut Creek had possessed full legal authority to undertake such
50 action at the time it occurred.

1 **EFFECTIVE DATE**

2 **SECTION 6.** Except as otherwise provided, this act is effective when it becomes
3 law.