

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021**

**S**

**1**

**SENATE BILL 122**

Short Title: Town of Spruce Pine/Deannexation. (Local)

---

Sponsors: Senator Hise (Primary Sponsor).

---

Referred to: Rules and Operations of the Senate

---

February 23, 2021

A BILL TO BE ENTITLED

1 AN ACT REMOVING CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE  
2 LIMITS OF THE TOWN OF SPRUCE PINE.

3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** The following described property, identified by Mitchell County Tax  
5 Property Identification Number, and recorded as Tract 9 in Deed Book 570 at Page 500 in the  
6 Mitchell County Deed Registry, is removed from the corporate limits of the Town of Spruce  
7 Pine: 0789-00-32-5117.

8 **SECTION 2.** This act has no effect upon the validity of any liens of the Town of  
9 Spruce Pine for ad valorem taxes or special assessments outstanding before the effective date of  
10 this act. Such liens may be collected or foreclosed upon after the effective date of this act as  
11 though the property were still within the corporate limits of the Town of Spruce Pine.

12 **SECTION 3.** This act becomes effective June 30, 2021. Property in the territory  
13 described in Section 1 of this act as of January 1, 2021, is no longer subject to municipal taxes  
14 for taxes imposed for taxable years beginning on or after July 1, 2021.  
15

