

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

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**HOUSE BILL 918
Committee Substitute Favorable 5/23/24**

Short Title: Mount Gilead Annex/Kannapolis Deannex.

(Local)

Sponsors:

Referred to:

April 30, 2024

A BILL TO BE ENTITLED
AN ACT TO ADD CERTAIN DESCRIBED PROPERTY TO THE CORPORATE LIMITS OF
THE TOWN OF MOUNT GILEAD AND TO REMOVE CERTAIN DESCRIBED
PROPERTY FROM THE CORPORATE LIMITS OF THE CITY OF KANNAPOLIS.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property, referenced by Montgomery County Tax Office Parcel Identification Number, is added to the corporate limits of the Town of Mount Gilead: 6574 07 77 0679; 6574 06 58 0603; and 6574 10 45 7738.

SECTION 1.(b) This section becomes effective June 30, 2025. Property in the territory described in this section as of January 1, 2025, is subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2025.

SECTION 2.(a) The following described property, identified by Cabarrus County Tax Parcel Identification Number, is removed from the corporate limits of the City of Kannapolis: 4692 86 0988 0000 and 4692 76 7813 0000.

SECTION 2.(b) This section has no effect upon the validity of any liens of the City of Kannapolis 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 City of Kannapolis.

SECTION 2.(c) This section becomes effective June 30, 2024. Property in the territory described in this section as of January 1, 2024, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2024.

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

