

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**SENATE BILL 846**

Short Title: Deannex Certain Property/Red Oak. (Local)

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Sponsors: Senator Barnes (Primary Sponsor).

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Referred to: Rules and Operations of the Senate

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April 28, 2026

A BILL TO BE ENTITLED

AN ACT TO REMOVE CERTAIN DESCRIBED TERRITORY FROM THE CORPORATE  
LIMITS OF THE TOWN OF RED OAK.

The General Assembly of North Carolina enacts:

**SECTION 1.(a)** The following property, identified by Nash County Parcel  
Identification Number, is removed from the corporate limits of the Town of Red Oak:

382110465092

382115547627

**SECTION 1.(b)** This act 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  
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 Red Oak.

**SECTION 2.** This act becomes effective June 30, 2026. Property in the territory  
described by Section 1(a) of this act 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.



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