

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH30141-ST-18 (02/25)

Short Title: Annexation - Appeals Timeframes.

(Public)

Sponsors: Representatives McComas and Justice (Primary Sponsors).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE TIME IN WHICH TO CHALLENGE AN ANNEXATION
AND THE TIME TO SEEK TAX ABATEMENT FOR FAILURE TO PROVIDE
POLICE, FIRE, SOLID WASTE, OR STREET MAINTENANCE SERVICES.

The General Assembly of North Carolina enacts:

SECTION 1.(a) G.S. 160A-38(a) reads as rewritten:

"(a) Within ~~60~~75 days following the passage of an annexation ordinance under authority of this Part, any person owning property in the annexed territory who shall believe that he will suffer material injury by reason of the failure of the municipal governing board to comply with the procedure set forth in this Part or to meet the requirements set forth in G.S. 160A-36 as they apply to his property may file a petition in the superior court of the county in which the municipality is located seeking review of the action of the governing board."

SECTION 1.(b) G.S. 160A-50(a) reads as rewritten:

"(a) Within ~~60~~75 days following the passage of an annexation ordinance under authority of this Part, any person owning property in the annexed territory who shall believe that he will suffer material injury by reason of the failure of the municipal governing board to comply with the procedure set forth in this Part or to meet the requirements set forth in G.S. 160A-48 as they apply to his property may file a petition in the superior court of the county in which the municipality is located seeking review of the action of the governing board."

SECTION 2.(a) G.S. 160A-37(k) reads as rewritten:

"(k) If a city fails to deliver police protection, fire protection, solid waste or street maintenance services as provided for in G.S. 160A-35(3)a. within 60 days after the effective date of the annexation, the owner of the property may petition the Local Government Commission for abatement of taxes to be paid to the city for taxes that have been levied as of the end of the 60-day period, if the petition is filed not more than ~~90~~120 days after the expiration of the 60-day period. If the Local Government Commission finds that services were not extended by the end of the 60-day period, it shall enter an order directing the city not to levy any further ad valorem taxes on the property until the fiscal year commencing after extension of the municipal services."

SECTION 2. G.S. 160A-49(k) reads as rewritten:

"(k) If a valid request for extension of a water or sewer line has been made under G.S. 160A-47(3)b, and the extension is not complete at the end of two years after the effective date of the annexation ordinance, the owner of the property may petition the Local Government Commission for abatement of taxes to be paid to the city which have not been levied as of the expiration date of the two-year period, if such petition is filed not more than 60 days after the



1 expiration of the two-year period. If the Local Government Commission finds that the
2 extension to the property was not complete by the end of the two-year period, it shall enter an
3 order directing the city not to levy any further ad valorem taxes on the property until the fiscal
4 year commencing after completion of the extension. In addition, if the Local Government
5 Commission found that the extension to the property was not completed by the end of the
6 two-year period, and if it finds that for any fiscal year during the period beginning with the first
7 day of the fiscal year in which the annexation ordinance became effective and ending the last
8 day of the fiscal year in which the two-year period expired, the city made an appropriation for
9 construction, operation or maintenance of a water or sewer system (other than payments the
10 city made as a customer of the system) from the fund or funds for which ad valorem taxes are
11 levied, then the Local Government Commission shall order the city to release or refund an
12 amount of the petitioner's property taxes for that year in question in proportion to the
13 percentage of appropriations in the fund made for water and sewer services. By way of
14 illustration, if a net amount of one hundred thousand dollars (\$100,000) was appropriated for
15 water or sewer construction, operation or maintenance from a fund which had total
16 expenditures of ten million dollars (\$10,000,000) and the petitioner's tax levy was one thousand
17 dollars (\$1,000), the amount of release or refund shall be ten dollars (\$10.00).

18 (l) If a city fails to deliver police protection, fire protection, solid waste or street
19 maintenance services as provided for in G.S. 160A-47(3)a. within 60 days after the effective
20 date of the annexation, the owner of the property may petition the Local Government
21 Commission for abatement of taxes to be paid to the city for taxes that have been levied as of
22 the end of the 60-day period, if the petition is filed not more than ~~90~~120 days after the
23 expiration of the 60-day period. If the Local Government Commission finds that services were
24 not extended by the end of the 60-day period, it shall enter an order directing the city not to
25 levy any further ad valorem taxes on the property until the fiscal year commencing after
26 extension of the municipal services."

27 **SECTION 3.** This act becomes effective October 1, 2009, and applies to
28 annexations on or after that date.