

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017**

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**HOUSE BILL 1076  
Committee Substitute Favorable 6/6/18**

Short Title: Alamance/Guilford Boundary Line.

(Local)

Sponsors:

Referred to:

June 1, 2018

A BILL TO BE ENTITLED

1 AN ACT TO ENABLE THE TRANSITION OF PROPERTIES OF THE AREA ALONG THE  
2 COMMON BOUNDARY BETWEEN ALAMANCE COUNTY AND GUILFORD  
3 COUNTY DUE TO THE 2008 NORTH CAROLINA GEODETIC SURVEY THAT  
4 DEPICTED AND MONUMENTED THE HISTORIC ALAMANCE/GUILFORD  
5 COUNTY BOUNDARY LINE, AS DESCRIBED IN THE 1849 SURVEY  
6 ESTABLISHING GUILFORD COUNTY.  
7

8 The General Assembly of North Carolina enacts:

9 **SECTION 1.** The true historic Guilford County boundary line, as described and set  
10 forth in the survey of 1849, has now been determined by resurvey conducted by the North  
11 Carolina Geodetic Survey (NCGS) in 2008 (hereinafter "2008 survey") upon the request of the  
12 boards of commissioners of Alamance and Guilford Counties by resolutions adopted in  
13 December 2007. The board of commissioners of Alamance and Guilford County have each  
14 adopted a resolution ratifying the 2008 survey as authorized in G.S. 153A-18. The boundary line  
15 as set out in the resurvey of the line conducted by the NCGS in 2008 is hereby recognized as the  
16 true and accurate boundary for Guilford County and Alamance County and is hereby ratified. No  
17 later than September 1, 2018, the NCGS shall submit the survey plat denoting the location of the  
18 reestablished Alamance/Guilford boundary line to the Register of Deeds in Alamance and  
19 Guilford Counties and to the Office of the Secretary of State.

20 **SECTION 2.** On and after July 1, 2018, all papers, documents, and instruments  
21 required or permitted to be filed or registered involving residents and property in areas affected  
22 by the 2008 survey that previously may have been recorded in the adjoining counties shall be  
23 recorded in the county in which the property is situated as shown by the 2008 survey.

24 **SECTION 3.** All public records related to residents and property located in areas  
25 affected by the 2008 survey that were filed or recorded prior to July 1, 2018, in the adjoining  
26 counties shall remain in those respective adjoining counties where filed or recorded, and the  
27 records shall be valid public records as to the property and persons involved, even though they  
28 are recorded in an adjoining county which is a county where the property is no longer located as  
29 evidenced by the 2008 survey.

30 **SECTION 4.** On and after July 1, 2019, all real and personal property in areas  
31 affected by the 2008 survey that was subject to ad valorem taxation on January 1, 2019, shall be  
32 subject to ad valorem taxes in the county to which the property is reassigned as a result of the  
33 2008 survey for the fiscal year beginning July 1, 2019, to the same extent as it would have been  
34 had it been correctly recognized by the tax departments of each county on January 1, 2019, and  
35 the real and personal property shall be assessed and taxed as follows:



- 1 (1) Beginning January 1, 2019, all property in areas affected by the 2008 survey  
2 that is subject to ad valorem taxation shall be listed, assessed, and taxed by  
3 the appropriate county tax administrator in the same manner as prescribed by  
4 law for all other property located within each county.
- 5 (2) If the footprint of a residence extends to both sides of the county line as  
6 described by the 2008 survey, the situs of any registered motor vehicle shall  
7 be determined by the owner's county of residency.
- 8 (3) On or before July 1, 2019, the Alamance County and Guilford County tax  
9 administrators shall provide one another with an accounting of taxes paid and  
10 taxes unpaid from 2007 to 2018 for all parcels affected by the 2008 survey. If  
11 a tax has been paid in full in one county on or before July 1, 2019, the tax  
12 administrator of the other county shall abate and extinguish any outstanding  
13 tax bill for that same amount. If a tax due is unpaid in either county on or  
14 before July 1, 2019, the tax amount shall be prorated according to the value  
15 established by each county tax administrator for the fiscal year beginning July  
16 1, 2019. Any unpaid taxes or tax liens for the fiscal year ending June 30, 2019,  
17 or for prior years on property subject to taxation in areas affected by the 2008  
18 survey shall continue to be valid and enforceable by the county to which the  
19 property has been assigned as a result of the 2008 survey, including the  
20 foreclosure remedies provided for in G.S. 105-374 and G.S. 105-375 and the  
21 remedies of attachment and garnishment provided for in G.S. 105-366 through  
22 G.S. 105-368. Upon the recommendation of the county tax administrator and  
23 with the approval of the board of county commissioners, the interest accrued  
24 on any past due taxes may be waived for tax bills that are five or more years  
25 old.
- 26 (4) If a tax is paid to both Alamance County and Guilford County, the tax  
27 administrator of each county shall refund the overpayment prorated according  
28 to the value established by each county tax administrator for the fiscal year  
29 beginning July 1, 2019.

30 **SECTION 5.** No cause of action, including criminal actions, involving persons or  
31 property located in areas affected by the 2008 survey, pending on July 1, 2018, shall be abated,  
32 and such actions shall continue in the appropriate adjoining county. In no event shall a defense  
33 to a criminal act be maintained where the defense alleges a lack of jurisdiction due to any act or  
34 failure to act related to the adjustment of the boundary line by the 2008 survey regardless of when  
35 the criminal act is alleged to have been committed.

36 **SECTION 6.** The board of elections of Alamance County and Guilford County shall  
37 immediately after July 1, 2018, transfer the voter registration records pertaining to persons  
38 residing in areas affected by the 2008 survey to the adjoining county's board of elections, and  
39 thereafter the registered voters so transferred shall be validly registered to vote in that adjoining  
40 county.

41 **SECTION 7.** The Jury Commission of Alamance County and Guilford County shall  
42 revise its jury lists to add to or eliminate therefrom those persons subject to jury duty who reside  
43 in areas affected by the 2008 survey. The revised jury lists shall become effective July 1, 2018.

44 **SECTION 8.** The areas affected by the 2008 survey shall be transferred into the  
45 appropriate superior court district, district court district, and prosecutorial district. The areas  
46 affected by the 2008 survey shall remain in the same congressional district, the same State House  
47 of Representatives district, and the same State Senate district.

48 **SECTION 9.** The boards of education of Alamance County and Guilford County  
49 shall cooperate with each other on behalf of residents who have students affected by the 2008  
50 survey to ensure that a transition is made that provides students with a choice to remain in their  
51 current school system until graduation from high school.

1           **SECTION 10.(a)** Any child who is a resident of any property situated in the areas  
2 affected by the 2008 survey on the date this act becomes law and who is a student in the Alamance  
3 County school system during the 2018-2019 school year, and the siblings of any such student as  
4 provided in Section 9 of this act, may attend school in the Alamance County school system  
5 without necessity of a release or payment of tuition. Any such student, while attending the  
6 Alamance County school system, shall be considered a resident of Alamance County for all  
7 public school purposes, including transportation, athletics, and funding formulas. Notice must be  
8 given to all affected school systems by the parent or guardian in order to exercise the privilege  
9 granted by this subsection.

10           **SECTION 10.(b)** Any child who is a resident of any property situated in the area  
11 affected by this act on the date this act becomes law and who is a student in the Guilford County  
12 school system during the 2018-2019 school year, and the siblings of any such student as provided  
13 in Section 9 of this act, may attend school in the Guilford County school system without necessity  
14 of a release or payment of tuition. Any such student, while attending the Guilford County school  
15 system, shall be considered a resident of Guilford County for all public school purposes,  
16 including transportation, athletics, and funding formulas. Notice must be given to all affected  
17 school systems by the parent or guardian in order to exercise the privilege granted by this section.

18           **SECTION 11.** The establishment of a county boundary line is, pursuant to Section  
19 1 of Article VII of the North Carolina Constitution, the responsibility of the General Assembly.  
20 Further, it is vital to the State of North Carolina and all affected local governments that county  
21 boundary lines be fixed and any uncertainty as to the location of county boundary lines be  
22 resolved. For this reason and in the interest of justice, neither Alamance County nor Guilford  
23 County, nor any agent, employee, or appointed or elected official thereof, shall be liable to any  
24 individual, group, organization, for-profit or not-for-profit business entity of any kind, or  
25 governmental entity or agency of any type or kind for any damages, costs, fees, or fines, and no  
26 court action shall be maintained against said counties, officials, employees, and agents for any  
27 recommendation, act, failure to act, or conduct related to the provisions of this act and/or the  
28 adoption of a fixed boundary line separating the two counties. Alamance County and Guilford  
29 County and their officials, employees, and agents are released from all liability for any claims  
30 made, and no court action shall be maintained against said officials, employees, and agents for  
31 any act or failure to act pursuant to the terms of this act.

32           **SECTION 12.** This act becomes effective July 1, 2018.