

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2019**

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**HOUSE BILL 204  
Committee Substitute Favorable 3/27/19**

Short Title: Town of Beaufort/Annexation.

(Local)

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Sponsors:

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Referred to:

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February 28, 2019

A BILL TO BE ENTITLED

1 AN ACT ADDING CERTAIN DESCRIBED NAVIGABLE WATERS AND THE  
2 UNINCORPORATED PORTION OF THE RACHEL CARSON RESERVE TO THE  
3 CORPORATE LIMITS OF THE TOWN OF BEAUFORT.  
4

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.(a)** The following described property is added to the corporate limits of  
7 the Town of Beaufort:

8 **AREA #1**

9 The waters from the most southwesterly point of the Town's existing extraterritorial  
10 jurisdiction boundary, following the extraterritorial jurisdiction boundary northeasterly around  
11 Pivers Island, through Bulkhead Channel (Range 6), then continuing to follow the extraterritorial  
12 jurisdiction boundary northwesterly, then moving easterly to the most easterly point where parcel  
13 number 730601267487000 meets Gable Creek.

14 **AREA #2**

15 Beginning at the point where the Town's existing corporate boundary in Taylors Creek meets  
16 the Town's existing extraterritorial jurisdiction boundary, then following the extraterritorial  
17 jurisdiction boundary eastward through Taylors Creek to its mouth, then turning southwesterly  
18 at the point where the extraterritorial jurisdiction boundary turns north, arching around the east  
19 end of Carrot Island, and connecting with the most southeasterly point of the Town's existing  
20 corporate boundary.

21 **SECTION 1.(b)** The property described in Section 1(a) of this act is navigable waters  
22 and other property (unincorporated portion of the Rachel Carson Reserve) belonging to the State  
23 of North Carolina, and therefore is exempt from taxation by the Town of Beaufort as provided in  
24 G.S. 105-278.1.

25 **SECTION 2.** This act becomes effective June 30, 2019. Property in the territory  
26 described in Section 1(a) as of January 1, 2019, is subject to municipal taxes for taxes imposed  
27 for taxable years beginning on or after July 1, 2019.

