

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021**

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**HOUSE BILL 1044**

Short Title: Beech Mountain Deannexation. (Local)

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Sponsors: Representative Greene.

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

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Referred to: Local Government, if favorable, Finance, if favorable, Rules, Calendar, and Operations of the House

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May 26, 2022

A BILL TO BE ENTITLED

AN ACT TO REMOVE CERTAIN DESCRIBED PROPERTY FROM THE CORPORATE LIMITS OF THE TOWN OF BEECH MOUNTAIN.

The General Assembly of North Carolina enacts:

**SECTION 1.** The following described property, identified by Avery County Tax Property Identification Number, is removed from the corporate limits of the Town of Beech Mountain: 194117104909; 194117113476; 194117017246; 194113029594; 194113025126; 194113022747; 194113023502; 193100928998; 193100937397; 194117103166; and 194005193574.

**SECTION 2.** This act has no effect upon the validity of any liens of the Town of Beech Mountain 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 Beech Mountain.

**SECTION 3.** This act becomes effective June 30, 2022. Property in the territory described in Section 1 of this act as of January 1, 2022, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2022.



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