

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2011**

**S**

**1**

**SENATE BILL 873**

Short Title: Orange-Alamance Remaining 9% Boundary. (Local)

---

Sponsors: Senators Kinnaird; and Gunn.

---

Referred to: State and Local Government.

---

May 23, 2012

A BILL TO BE ENTITLED

1 AN ACT TO ESTABLISH THE REMAINING NINE PERCENT OF THE COMMON  
2 BOUNDARY BETWEEN ALAMANCE COUNTY AND ORANGE COUNTY NOT  
3 ADDRESSED BY SESSION LAW 2011-88 AND AS AUTHORIZED BY THE  
4 GENERAL ASSEMBLY BY SESSION LAW 2010-61 ENABLING THE CHANGES IN  
5 THE HISTORIC ORANGE COUNTY-ALAMANCE COUNTY BOUNDARY LINE AS  
6 DESCRIBED IN THE 1849 SURVEY ESTABLISHING ALAMANCE COUNTY.  
7

8 The General Assembly of North Carolina enacts:

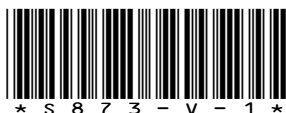
9 **SECTION 1.** The historic boundary line forming Alamance County from Orange  
10 County was described and surveyed in 1849. In the subsequent 160 years, this line became  
11 uncertain, resulting in unintentional modifications to the boundary line affecting taxation,  
12 school attendance, zoning maps, and elections, within and among Alamance County, Orange  
13 County, and the Town of Mebane, North Carolina. Pursuant to G.S. 153A-18(a) entitled  
14 "Uncertain or Disputed Boundary", both county boards of commissioners passed resolutions  
15 (Alamance County, December 17, 2007 and Orange County, January 18, 2008) to request that  
16 North Carolina Geodetic Survey perform a preliminary resurvey and present a proposed map  
17 for consideration by both counties.

18 **SECTION 2.** In the 2011 session, the General Assembly, through S.L. 2011-88,  
19 ratified and adopted ninety-one percent (91%) of the boundary line between Alamance County  
20 and Orange County. Also in the 2011 session, the General Assembly, through S.L. 2011-87,  
21 authorized the boards of commissioners of Alamance County and Orange County to determine  
22 the most appropriate location for the remaining nine percent (9%) of the boundary line.

23 **SECTION 3.** The General Assembly recognizes the difficulties in addressing the  
24 issues associated with adopting a county boundary line and authorizes Alamance County and  
25 Orange County to maintain the current taxing, elections, education and any other recognized  
26 government functions in place in the transition areas affected by this act, if so needed, until July  
27 1, 2013.

28 **SECTION 4.(a)** Except as otherwise provided in this act, on and after January 1,  
29 2013, all papers, documents, and instruments required or permitted to be filed or registered,  
30 involving residents and property in areas affected by the resurvey of the boundary line, which  
31 previously may have been recorded in the adjoining counties, shall be recorded in the county to  
32 which the property has been reassigned by this act.

33 **SECTION 4.(b)** On and after January 1, 2013, all real and personal property in  
34 areas affected by the resurvey of the boundary line that was subject to ad valorem taxation on  
35 January 1, 2013, shall be subject to ad valorem taxes in the county to which the property is



1 reassigned for the fiscal year beginning July 1, 2013, to the same extent as it would have been  
2 had it been correctly recognized by the tax departments of each county on March 1, 2013,  
3 except as hereinafter provided with respect to classified registered motor vehicles. On  
4 September 1, 2012, the adjoining county tax administrators shall commence the transfer to the  
5 respective county tax assessors the ad valorem tax listings and valuations for all real and  
6 personal property subject to ad valorem taxation in areas affected by the resurvey of the  
7 boundary line, except classified motor vehicles which were registered in the adjoining counties  
8 prior to July 1, 2012. For the fiscal year that begins July 1, 2012, all real and personal property  
9 in areas affected by the resurvey of the boundary line, which was subject to ad valorem taxation  
10 in that area on January 1, 2013, shall be assessed and taxed as follows:

- 11 (1) The ad valorem property taxes assessed on all classified registered motor  
12 vehicles registered or listed in adjoining counties between January 1, 2012,  
13 and March 1, 2013, shall be collected by the appropriate adjoining county  
14 tax collector, and all such taxes shall be retained by that adjoining county.  
15 The taxes on all classified registered motor vehicles registered after March 1,  
16 2013, shall be assessed and collected by the county tax department in the  
17 county to which the real property wherein the classified registered motor  
18 vehicles are situated has been reassigned.
- 19 (2) The values established by the particular adjoining county tax administrator  
20 on all personal property other than classified registered motor vehicles shall  
21 be used by each county tax assessor without adjustment in computing taxes  
22 due for the fiscal year beginning July 1, 2013. All such taxes shall be  
23 assessed and collected by the appropriate county tax department.
- 24 (3) For the interim time period between the reassignment of properties into their  
25 respective counties and until such time as the next regularly scheduled  
26 revaluation period, Alamance County and Orange County may select either  
27 of two methods of valuating the property reassigned into their respective  
28 counties by this act. The selection of either method by a county shall not  
29 give any individual or entity grounds for challenging such temporary  
30 valuation. Such methods are delineated as follows:
  - 31 a. The values established by the adjoining county tax administrators on  
32 all real property formerly taxed in their county shall be adjusted by  
33 the appropriate county tax assessor by applying the difference  
34 between one hundred percent (100%) of such values and the  
35 appropriate county median ratio, as established by the Sales  
36 Assessment Ratio Study compiled by the North Carolina Department  
37 of Revenue as of January 1, 2009. The taxes determined by applying  
38 this method will be collected and retained by the appropriate county  
39 tax collector. The value of such property shall then be revalued  
40 according to the regularly scheduled revaluation period for each  
41 county.
  - 42 b. The values established by the adjoining county tax administrators on  
43 all real property formerly taxed in their county shall be adopted by  
44 the appropriate county tax assessor upon the transition of property to  
45 the adjoining county. The valuation of such property shall then be  
46 revalued according to the regularly scheduled revaluation period for  
47 each county.
- 48 (4) Beginning January 1, 2014, all property in areas affected by the resurvey of  
49 the boundary line that is subject to ad valorem taxation shall be listed,  
50 assessed, and taxed by the appropriate county tax administrator in the same

1 manner as is prescribed by law for all other property located within each  
2 county.

3 (5) The final tax values of property subject to ad valorem taxation in areas  
4 affected by the resurvey of the boundary line as of January 1, 2014, shall be  
5 determined by the adjoining county tax administrator. Appeals to the North  
6 Carolina Property Tax Commission or to the courts by property owners of  
7 properties affected by the boundary line change shall be defended by both  
8 counties, and both counties shall be responsible for their costs and expenses,  
9 including attorneys' fees, incurred in connection with such appeals.

10 (6) Any unpaid taxes or tax liens for the fiscal year ending June 30, 2013, or for  
11 prior years on property subject to taxation in areas affected by the resurvey  
12 of the boundary line shall continue to be valid and enforceable by the  
13 respective adjoining county, including the foreclosure remedies provided for  
14 in G.S. 105-374 and G.S. 105-375, and the remedies of attachment and  
15 garnishment provided for in G.S. 105-366 through G.S. 105-368. The  
16 Alamance County and Orange County tax administrators shall supply one  
17 another with a list of unpaid taxes for properties in areas of the boundary line  
18 affected by the resurveys for the tax year 2012 on or before July 1, 2013.  
19 Any such taxes collected by either county shall be promptly paid to the  
20 appropriate adjoining county including accrued interest. The provisions of  
21 G.S. 105-352(d) shall not apply to (i) those areas in adjoining county  
22 previously taxed by either county outside the areas affected by the resurvey  
23 of the boundary line, that shall forthwith be properly listed and taxed in the  
24 county to which they have been reassigned by this act; and (ii) those areas  
25 within each county that were in the past improperly listed and taxed by the  
26 adjoining counties due to uncertainty as to the exact location of the true  
27 historic Alamance County-Orange County boundary line.

28 **SECTION 4.(c)** No cause of action, including criminal actions, involving persons  
29 or property in areas affected by the resurvey of the boundary line that is pending on July 1,  
30 2013, shall be abated, and such actions shall continue in the appropriate adjoining county. In  
31 no event shall a defense to a criminal act be maintained where such defense alleges a lack of  
32 jurisdiction due to any act or failure to act related to the adjustment of the boundary line by this  
33 act, regardless of when such criminal act is alleged to have occurred.

34 **SECTION 4.(d)** The board of elections of each adjoining county shall, effective  
35 July 1, 2013, transfer the voter registration records pertaining to persons residing in areas  
36 affected by the resurvey of the boundary line and located in either county to the adjoining  
37 county's board of elections, and thereafter the registered voters so transferred shall be validly  
38 registered to vote in that adjoining county. Persons in areas affected by the resurvey of the  
39 boundary line shall continue to be in the same State House, State Senate, and United States  
40 House of Representatives Districts as they were prior to the resurvey.

41 **SECTION 4.(e)** The Jury Commission of each adjoining county shall revise its  
42 jury lists to add to or eliminate therefrom those persons subject to jury duty who reside in areas  
43 affected by the resurvey of the boundary line, said revised jury lists to be effective July 1, 2013.

44 **SECTION 5.(a)** Any properties affected by S.L. 2010-61 or this act and that are  
45 subject to taxation under G.S. 105-274 and that were taxed by both the Alamance County and  
46 Orange County taxing authorities on or after January 1, 2007, are hereby granted the following  
47 relief:

48 (1) Property owners of any such dually taxed properties may, pursuant to the  
49 terms of G.S. 105-381, demand refund and/or release of taxes paid to the  
50 county from which their property, or portion thereof, was transitioned.

1 (2) Any claim for relief pursuant to this section and under the terms of  
2 G.S. 105-381 may be made for taxes assessed January 1, 2007, through  
3 December 31, 2012. All such claims for relief must be made in writing to the  
4 county from which the affected property was transitioned on or before  
5 February 28, 2013. Should a claim for relief pursuant to this section not be  
6 made by February 28, 2013, such claim is waived and no further relief shall  
7 be granted pursuant to this or any other act. Alamance County and Orange  
8 County shall not grant refunds or releases pursuant to this section for any  
9 claims made after February 28, 2013, and are released from all liability, and  
10 no court action shall be maintained for any such claims made for any act or  
11 failure to act pursuant to this section.

12 **SECTION 5.(b)** The provisions of this section shall apply only to properties  
13 transitioned or reassigned from one county to the other, in whole or in part, by the resurveys of  
14 individual qualifying properties pursuant to S.L. 2010-61 and this act.

15 **SECTION 5.(c)** For purposes of this section only, the term "property owner" shall  
16 include any builder or developer that paid property taxes on real property to both counties and  
17 subsequently sold said property or that, as part of an escrow agreement in which the buyer of  
18 such property paid taxes to one county and the builder or developer who sold the property, paid  
19 taxes on the same piece of property to the adjoining county.

20 **SECTION 5.(d)** The taxing authorities of Alamance County and Orange County  
21 shall notify property owners affected by this section of the terms of this section within 30 days  
22 of this act becoming law. Such notice shall be by United States mail at the mailing address to  
23 which any tax bills were previously submitted. No other notice is or shall be required.

24 **SECTION 6.** Any child who was a resident of any area reassigned by this act on its  
25 date of ratification and who was a student in the Orange or Alamance school system during the  
26 2011-2012 school year, and the siblings of any such person, may attend school in the same  
27 school system attended in the 2011-2012 school year without necessity of a release or payment  
28 of tuition. Any such student, while attending the Orange County school system, shall be  
29 considered a resident of Orange County for all public school purposes, including transportation,  
30 athletics, and funding formulas. Any such student, while attending the Alamance County  
31 School system, shall be considered a resident of Alamance County for all public school  
32 purposes, including transportation, athletics, and funding formulas. Notice must be given to all  
33 affected school systems by the parent or guardian in order to exercise the privilege granted by  
34 this section.

35 **SECTION 7.** The establishment of a county boundary line is, pursuant to Section 1  
36 of Article VII of the North Carolina Constitution, the sole responsibility of the General  
37 Assembly. Further, it is vital to the State of North Carolina and all affected local governments  
38 that county boundary lines be fixed and any uncertainty as to the location of county boundary  
39 lines be resolved. For this reason and in the interest of justice, neither Alamance County nor  
40 Orange County, nor any agent, employee, or appointed or elected official thereof, shall be  
41 liable to any individual, group, organization, for-profit or not-for-profit business entity of any  
42 kind, governmental entity or agency of any type or kind for any damages, costs, fees, or fines,  
43 and or court action shall be maintained against said counties, officials, employees, and agents  
44 for any recommendation, act, failure to act, or conduct related to S. L. 2010-61, S.L. 2011-88,  
45 or this act and/or the adoption of a fixed boundary line separating the two counties. Except as  
46 set out in Section 5 of this act, and effective upon this act becoming law, Alamance County and  
47 Orange County, their officials, employees, and agents are released from all liability for any  
48 claims made, and no court action shall be maintained against said officials, employees, and  
49 agents for any act or failure to act pursuant to the terms of this act, S.L. 2011-88, or S.L.  
50 2010-61, and no further relief shall be granted or cause of action sustained except as provided  
51 herein.

1           **SECTION 8.** Should any provision of S.L. 2010-61, as amended by S.L. 2011-88,  
2 conflict with any provision of this act, the provisions of this act shall control. Should any line  
3 marking the area of the nine percent (9%) reflected in the surveys referenced herein conflict  
4 with any line shown on the surveys describing the area of the ninety-one percent (91%), the  
5 surveys marking the area of the nine percent (9%) shall control.

6           **SECTION 9.** Pursuant to Section 1 of Article VII of the North Carolina  
7 Constitution, any boundary line between Alamance County and Orange County previously  
8 surveyed, recognized, adopted, described, utilized, or ratified, save and except the ninety-one  
9 percent (91%) of the boundary line adopted by S.L. 2011-88, is modified as set forth herein  
10 upon ratification of this act.

11           **SECTION 10.** Pursuant to Section 1 of Article VII of the North Carolina  
12 Constitution, the official boundary line regarding the remaining nine percent (9%) of the line  
13 separating Alamance County and Orange County, as recommended by the Alamance County  
14 Board of Commissioners at its meeting of December 6, 2010, and the Orange County Board of  
15 Commissioners at its meeting of December 14, 2010, is hereby formally recognized and  
16 adopted by the General Assembly.

17           **SECTION 11.** Upon adoption, the survey plats reflecting the boundary line shall  
18 be filed with the Alamance County Register of Deeds, with the Orange County Register of  
19 Deeds, and in the office of the Secretary of State as provided in G.S. 153A-18(a).

20           **SECTION 12.** This act is effective when it becomes law.