

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021**

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**HOUSE BILL 1044
Committee Substitute Favorable 6/14/22**

Short Title: Beech Mountain Deannexation.

(Local)

Sponsors:

Referred to:

May 26, 2022

A BILL TO BE ENTITLED

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

3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** The following described property, identified by Avery County Tax
5 Property Identification Number, is removed from the corporate limits of the Town of Beech
6 Mountain: 194117104909; 194117113476; 194117017246; 194113029594; 194113025126; and
7 194113023502.

8 **SECTION 2.** This act has no effect upon the validity of any liens of the Town of
9 Beech Mountain for ad valorem taxes or special assessments outstanding before the effective
10 date of this act. Such liens may be collected or foreclosed upon after the effective date of this act
11 as though the property were still within the corporate limits of the Town of Beech Mountain.

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