

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

**SESSION LAW 2018-54
HOUSE BILL 942**

AN ACT REMOVING A CERTAIN DESCRIBED PARCEL FROM THE CORPORATE
LIMITS AND LAND-USE PLANNING JURISDICTION OF THE CITY OF KINSTON.

The General Assembly of North Carolina enacts:

SECTION 1.(a) The following described property, referenced by the Lenoir County Tax Office Parcel Identification Number, is removed from the corporate limits of the City of Kinston:

2153

SECTION 1.(b) This section has no effect upon the validity of any liens of the City of Kinston for ad valorem taxes or special assessments outstanding before the effective date of this section. Such liens may be collected or foreclosed upon after the effective date of this section as though the property were still within the corporate limits of the City of Kinston.

SECTION 1.(c) This section becomes effective June 30, 2018. Property in the territory described in this section as of January 1, 2018, is no longer subject to municipal taxes for taxes imposed for taxable years beginning on or after July 1, 2018.

SECTION 2. The property described in Section 1 of this act and the property described in Section 2 of S.L. 2017-85 shall not be subject to the extraterritorial jurisdiction of the City of Kinston as provided for in G.S. 160A-360.

SECTION 3. Except as otherwise provided, this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 25th day of June, 2018.

s/ Bill Rabon
Presiding Officer of the Senate

s/ Tim Moore
Speaker of the House of Representatives

