

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 1232

Short Title: Wetlands Reimburse/Local Tax Base.

(Public)

Sponsors: Representative Tucker.

Referred to: Environment and Natural Resources.

April 15, 1999

A BILL TO BE ENTITLED

AN ACT TO REQUIRE STATE AND LOCAL GOVERNMENT AGENCIES THAT ACQUIRE LAND FOR WETLANDS MITIGATION TO REIMBURSE THE COUNTY IN WHICH THE LAND IS LOCATED FOR ITS LOST TAXES DUE TO THE ACQUISITION.

The General Assembly of North Carolina enacts:

Section 1. Article 2 of Chapter 153A of the General Statutes is amended by adding a new section to read:

"§ 153A-15.1. Consent of board of commissioners or agreement to make payment in lieu of future ad valorem property taxes required before wetlands acquisition by a unit of local government.

(a) Condemnation. – Notwithstanding the provisions of G.S. 153A-15, Chapter 40A of the General Statutes, or any other general law or local act conferring the power of eminent domain, before final judgment may be entered in any action of condemnation initiated (or in the case of Article 11 of Chapter 160A, before a final condemnation resolution is adopted) by a unit of local government whose property is exempt from tax under Section 2(3) of Article V of the North Carolina Constitution, whereby the condemnor seeks to acquire land for the purpose of wetlands mitigation, the condemnor shall agree in writing to pay to the county where the land is located a sum equal to the

1 estimated amount of ad valorem property taxes that would have accrued to the county for
2 the next 10 years had the land not been acquired by the condemnor.
3 (b) Purchase. – Notwithstanding the provisions of G.S. 130A-55, 153A-15, 153A-158,
4 160A-240.1, or any other general law or local act conferring the power to acquire real
5 property, before any unit of local government whose property is exempt from tax under
6 Section 2(3) of Article V of the North Carolina Constitution purchases any land for the
7 purpose of wetlands mitigation, the unit shall either agree in writing to pay to the