

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2017**

**SESSION LAW 2018-61**  
**HOUSE BILL 1076**

AN ACT TO ENABLE THE TRANSITION OF PROPERTIES OF THE AREA ALONG THE COMMON BOUNDARY BETWEEN ALAMANCE COUNTY AND GUILFORD COUNTY DUE TO THE 2008 NORTH CAROLINA GEODETIC SURVEY THAT DEPICTED AND MONUMENTED THE HISTORIC ALAMANCE/GUILFORD COUNTY BOUNDARY LINE, AS DESCRIBED IN THE 1849 SURVEY ESTABLISHING GUILFORD COUNTY.

The General Assembly of North Carolina enacts:

**SECTION 1.** The true historic Guilford County boundary line, as described and set forth in the survey of 1849, has now been determined by resurvey conducted by the North Carolina Geodetic Survey (NCGS) in 2008 (hereinafter "2008 survey") upon the request of the boards of commissioners of Alamance and Guilford Counties by resolutions adopted in December 2007. The board of commissioners of Alamance and Guilford County have each adopted a resolution ratifying the 2008 survey as authorized in G.S. 153A-18. The boundary line as set out in the resurvey of the line conducted by the NCGS in 2008 is hereby recognized as the true and accurate boundary for Guilford County and Alamance County and is hereby ratified. No later than September 1, 2018, the NCGS shall submit the survey plat denoting the location of the reestablished Alamance/Guilford boundary line to the Register of Deeds in Alamance and Guilford Counties and to the Office of the Secretary of State.

**SECTION 2.** On and after July 1, 2018, all papers, documents, and instruments required or permitted to be filed or registered involving residents and property in areas affected by the 2008 survey that previously may have been recorded in the adjoining counties shall be recorded in the county in which the property is situated as shown by the 2008 survey.

**SECTION 3.** All public records related to residents and property located in areas affected by the 2008 survey that were filed or recorded prior to July 1, 2018, in the adjoining counties shall remain in those respective adjoining counties where filed or recorded, and the records shall be valid public records as to the property and persons involved, even though they are recorded in an adjoining county which is a county where the property is no longer located as evidenced by the 2008 survey.

**SECTION 4.** On and after July 1, 2019, all real and personal property in areas affected by the 2008 survey that was subject to ad valorem taxation on January 1, 2019, shall be subject to ad valorem taxes in the county to which the property is reassigned as a result of the 2008 survey for the fiscal year beginning July 1, 2019, to the same extent as it would have been had it been correctly recognized by the tax departments of each county on January 1, 2019, and the real and personal property shall be assessed and taxed as follows:

- (1) Beginning January 1, 2019, all property in areas affected by the 2008 survey that is subject to ad valorem taxation shall be listed, assessed, and taxed by the appropriate county tax administrator in the same manner as prescribed by law for all other property located within each county.



- (2) If the footprint of a residence extends to both sides of the county line as described by the 2008 survey, the situs of any registered motor vehicle shall be determined by the owner's county of residency.
- (3) On or before July 1, 2019, the Alamance County and Guilford County tax administrators shall provide one another with an accounting of taxes paid and taxes unpaid from 2007 to 2018 for all parcels affected by the 2008 survey. If a tax has been paid in full in one county on or before July 1, 2019, the tax administrator of the other county shall abate and extinguish any outstanding tax bill for that same amount. If a tax due is unpaid in either county on or before July 1, 2019, the tax amount shall be prorated according to the value established by each county tax administrator for the fiscal year beginning July 1, 2019. Any unpaid taxes or tax liens for the fiscal year ending June 30, 2019, or for prior years on property subject to taxation in areas affected by the 2008 survey shall continue to be valid and enforceable by the county to which the property has been assigned as a result of the 2008 survey, including the foreclosure remedies provided for in G.S. 105-374 and G.S. 105-375 and the remedies of attachment and garnishment provided for in G.S. 105-366 through G.S. 105-368. Upon the recommendation of the county tax administrator and with the approval of the board of county commissioners, the interest accrued on any past due taxes may be waived for tax bills that are five or more years old.
- (4) If a tax is paid to both Alamance County and Guilford County, the tax administrator of each county shall refund the overpayment prorated according to the value established by each county tax administrator for the fiscal year beginning July 1, 2019.

**SECTION 5.** No cause of action, including criminal actions, involving persons or property located in areas affected by the 2008 survey, pending on July 1, 2018, shall be abated, and such actions shall continue in the appropriate adjoining county. In no event shall a defense to a criminal act be maintained where the defense alleges a lack of jurisdiction due to any act or failure to act related to the adjustment of the boundary line by the 2008 survey regardless of when the criminal act is alleged to have been committed.

**SECTION 6.** The board of elections of Alamance County and Guilford County shall immediately after July 1, 2018, transfer the voter registration records pertaining to persons residing in areas affected by the 2008 survey to the adjoining county's board of elections, and thereafter the registered voters so transferred shall be validly registered to vote in that adjoining county.

**SECTION 7.** The Jury Commission of Alamance County and Guilford County shall revise its jury lists to add to or eliminate therefrom those persons subject to jury duty who reside in areas affected by the 2008 survey. The revised jury lists shall become effective July 1, 2018.

**SECTION 8.** The areas affected by the 2008 survey shall be transferred into the appropriate superior court district, district court district, and prosecutorial district. The areas affected by the 2008 survey shall remain in the same congressional district, the same State House of Representatives district, and the same State Senate district.

**SECTION 9.** The boards of education of Alamance County and Guilford County shall cooperate with each other on behalf of residents who have students affected by the 2008 survey to ensure that a transition is made that provides students with a choice to remain in their current school system until graduation from high school.

**SECTION 10.(a)** Any child who is a resident of any property situated in the areas affected by the 2008 survey on the date this act becomes law and who is a student in the Alamance County school system during the 2018-2019 school year, and the siblings of any such student as provided in Section 9 of this act, may attend school in the Alamance County school system

without necessity of a release or payment of tuition. Any such student, while attending the Alamance County school system, shall be considered a resident of Alamance County for all public school purposes, including transportation, athletics, and funding formulas. Notice must be given to all affected school systems by the parent or guardian in order to exercise the privilege granted by this subsection.

**SECTION 10.(b)** Any child who is a resident of any property situated in the area affected by this act on the date this act becomes law and who is a student in the Guilford County school system during the 2018-2019 school year, and the siblings of any such student as provided in Section 9 of this act, may attend school in the Guilford County school system without necessity of a release or payment of tuition. Any such student, while attending the Guilford County school system, shall be considered a resident of Guilford County for all public school purposes, including transportation, athletics, and funding formulas. Notice must be given to all affected school systems by the parent or guardian in order to exercise the privilege granted by this section.

**SECTION 11.** The establishment of a county boundary line is, pursuant to Section 1 of Article VII of the North Carolina Constitution, the responsibility of the General Assembly. Further, it is vital to the State of North Carolina and all affected local governments that county boundary lines be fixed and any uncertainty as to the location of county boundary lines be resolved. For this reason and in the interest of justice, neither Alamance County nor Guilford County, nor any agent, employee, or appointed or elected official thereof, shall be liable to any individual, group, organization, for-profit or not-for-profit business entity of any kind, or governmental entity or agency of any type or kind for any damages, costs, fees, or fines, and no court action shall be maintained against said counties, officials, employees, and agents for any recommendation, act, failure to act, or conduct related to the provisions of this act and/or the adoption of a fixed boundary line separating the two counties. Alamance County and Guilford County and their officials, employees, and agents are released from all liability for any claims made, and no court action shall be maintained against said officials, employees, and agents for any act or failure to act pursuant to the terms of this act.

**SECTION 12.** This act becomes effective July 1, 2018.

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

s/ Bill Rabon  
Presiding Officer of the Senate

s/ Tim Moore  
Speaker of the House of Representatives