

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

**SESSION LAW 2018-62**  
**HOUSE BILL 1082**

AN ACT TO ESTABLISH THE TRI-COUNTY BOUNDARY CORNER BETWEEN WAKE,  
HARNETT, AND CHATHAM COUNTY AND TO CORRECT A PORTION OF THE  
SOUTHERNMOST WAKE/CHATHAM COUNTY BOUNDARY LINE AS DESCRIBED  
IN A 1961 SURVEY.

The General Assembly of North Carolina enacts:

**SECTION 1.** Pursuant to joint enabling authority by the Wake and Chatham County Board of Commissioners in 1961, E.C. Smith, registered land surveyor, was commissioned to locate the historic boundary line between Wake and Chatham County. The E.C. Smith survey was ratified by the Wake and Chatham County Board of Commissioners in 1961 as the official Wake/Chatham boundary ("1961 Wake/Chatham survey") and was recorded in Deed Book 1476, Page 332-338, and Book of Maps 1961, Page 68, Wake County Registry. The Wake/Chatham County southern boundary line as referenced in the 1961 Wake/Chatham survey included a monumented corner placed at the easternmost point of the believed intersection of Wake, Chatham, and Harnett County (tri-county corner). This tri-county corner was used as the endpoint and baseline for the demarcation of the southern boundary line between Wake and Chatham County. Wake and Chatham County have used the 1961 Wake/Chatham survey as the basis of the official dividing line between the two counties since 1961. Although Harnett County also shares common boundaries and a corner with Wake and Chatham County, Harnett County did not ratify the 1961 Wake/Chatham survey or the tri-county corner referenced in this section.

**SECTION 2.** Over the years, Wake and Harnett County have used differing versions of their shared boundary line. In 2017, in trying to resolve the discrepancy, the counties requested assistance from the North Carolina Geodetic Survey (hereinafter "NCGS"). During its research, NCGS discovered that the tri-county corner (Wake/Harnett/Chatham) is approximately 500 feet southwest of its 1961 Wake/Chatham survey location. NCGS was able to confirm by field verification the historic tri-county corner marked by an existing iron pipe located in a rock pile. The iron pipe was historically known as the tri-county corner as evidenced by corresponding deeds recorded in Deed Book 202, Page 242, of the Harnett County Registry. These discoveries are referenced on a preliminary map dated September 27, 2017, prepared by NCGS and entitled "Resurvey of the Chatham, Harnett, Wake County Corner" ("2017 NCGS Resurvey").

**SECTION 3.** Although common, uncertain county boundaries have a negative impact and effect on the provision of public services, taxation, school attendance, zoning maps, and elections. In the years since the 1961 survey of the Wake/Chatham County boundary line, Wake and Harnett County have used different county boundary lines and entered into multiple taxing agreements that have resulted in properties being taxed in one county by the adjoining county. The Wake County Board of Commissioners agreed by vote and joint resolution on April 16, 2018, the Harnett County Board of Commissioners on April 16, 2018, and the Chatham County Board of Commissioners on May 21, 2018, to adopt the 2017 NCGS Resurvey for the purpose of establishing the common boundary (corner) between Wake, Chatham, and Harnett County, and for correcting corresponding errors in a portion of the southern boundary line of Wake/Chatham as referenced in the 1961 Wake/Chatham survey. It is expected that the corrected



tri-county corner boundary will be used as the baseline to map and resolve the Wake/Harnett boundary line and Harnett/Chatham boundary line at a future date.

**SECTION 4.(a)** Wake, Chatham, and Harnett County mutually agree that the easternmost concrete monument corner as referenced in the 1961 Wake/Chatham survey should be abandoned and the tri-county corner should be established based on the 2017 NCGS Resurvey. Wake, Chatham, and Harnett County have worked cooperatively to identify all parcels affected by the proposed relocation of the tri-county corner and the resultant correction in a portion of the shared southern boundary between Wake and Chatham County. Of those parcels that will be affected, all parcels are unimproved and are located in either Wake or Chatham County. Notification of the proposed relocation and corrected survey has been sent to the property owners of record. Further, the counties have held community meetings to educate the public as to the discovered errors in the 1961 Wake/Chatham survey. The adoption of the official tri-county corner by this act will not have an immediate effect on or require the relocation or reconfiguration of any Harnett County parcels. Harnett County parcels will only be affected upon further mapping of the Wake-Harnett boundary line and/or the Harnett-Chatham boundary line which may occur in the discretion of the counties at a future date.

**SECTION 4.(b)** All public records related to property located in areas affected by the resurvey of the tri-county corner that were filed or recorded prior to January 1, 2019, 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 2017 NCGS Resurvey.

**SECTION 4.(c)** On and after July 1, 2019, all real and personal property located in areas affected by the 2017 NCGS Resurvey that was subject to ad valorem taxation on January 1, 2019, shall be subject to ad valorem taxes in either Wake or Chatham County depending on where the property is situated 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. On July 1, 2019, the tax administrators of Wake and Chatham County shall transfer to the respective county tax assessors the ad valorem tax listings and valuations for all real and personal property subject to ad valorem taxation in areas affected by the resurvey of the boundary line. The following special provisions shall apply:

- (1) All real property appearing on the 2017 NCGS Resurvey that is bisected between Wake and Chatham County shall be split assessed in accordance with administrative procedures adopted by the respective counties.
- (2) The final tax values of property subject to ad valorem taxation in areas affected by the resurvey of portions of the Wake/Chatham southern boundary line as of January 1, 2019, shall be determined by the county tax administrator in which the property is situated as referenced in the 2017 NCGS Resurvey.
- (3) 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 2017 NCGS Resurvey, shall continue to be valid and enforceable by the respective adjoining county, including (i) the foreclosure remedies provided for in G.S. 105-374 and G.S. 105-375 and (ii) the remedies of attachment and garnishment provided for in G.S. 105-366 through G.S. 105-368. The Wake and Chatham County tax administrators shall supply one another with a list of unpaid taxes as of July 1, 2019. Any such taxes collected by either county shall be promptly paid to the appropriate adjoining county, including accrued interest. The provisions of G.S. 105-352(d) shall not apply to those areas in an adjoining county previously taxed by either county outside the areas affected by the resurvey of the boundary line that shall forthwith be properly listed and taxed in the county to which they have been situated as a result of

the resurvey and those areas within each county that were in the past improperly listed and taxed by the adjoining county due to uncertainty as to the exact location of the true historic Wake/Chatham County boundary line.

**SECTION 5.** The General Assembly hereby ratifies the 2017 NCGS Resurvey, dated September 27, 2017, and entitled "Resurvey of the Chatham, Harnett, and Wake County Corner" as the official survey of the tri-county corner shared among Wake, Chatham, and Harnett County and the corrected portion of the southern boundary line between Wake and Chatham County. Unless otherwise modified by this act, the other boundary locations as referenced in the 1961 Wake/Chatham survey shall remain in full force and effect. Wake, Chatham, and Harnett County, with the assistance of NCGS, shall cause a final version of the 2017 NCGS Resurvey to be prepared for official recording in their respective Register of Deeds Offices on or after the effective date of this act. Each county shall cause a copy of the same to be filed with the North Carolina Secretary of State.

**SECTION 6.** Owners and future owners of properties affected by this act shall be put on notice of the terms and conditions of this act by the recording of the final survey prepared in accordance with Section 5 of this act, which may include the Session Law assigned upon ratification of this act.

**SECTION 7.** Although no places of residence have been identified in any of the properties affected by the 2017 NCGS Resurvey ratified in this act, any residents of Wake, Chatham, or Harnett County who have students enrolled in the Wake, Chatham, or Harnett County school system who are subsequently impacted by this act shall be provided a choice to remain in their current school system, tuition-free, until graduation from high school, so long as they resided in the place of residence during the 2017-2018 school year and continue to reside therein. Siblings of any qualifying students benefited by this section during the transition period shall also be grandfathered in provided they meet the eligibility requirements of their older sibling provided the privilege granted by this section.

**SECTION 8.** The elected and appointed officials and employees of Wake, Chatham, and Harnett County shall incur no liability under any local or general law, ordinance, rule, or regulation for any act or failure to act relating to taxation, school attendance, land-use controls, elections, or any other governmental function as it relates to the boundary line of Wake, Chatham, and Harnett County.

**SECTION 9.** This act becomes effective January 1, 2019.

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