



CHAPTER 160A
ARTICLE 4A - EXTENSION OF CORPORATE LIMITS

N.C.G.S. § 160A-58.3.

Annexed area subject to city taxes and debts.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 517, s. 7 — third act in the lineage	RETRIEVED 21 September 2026, 05:52 UTC	SOURCE FINGERPRINT ee3c3c589c78ab6cc2dc39b8 - 65260ecddf1e487941a6952a - 37f9f5937a97f283
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From and after the effective date of the annexation ordinance, the annexed area and its citizens and property are subject to all debts, laws, ordinances and regulations of the annexing city, and are entitled to the same privileges and benefits as other parts of the city. Real and personal property in the newly annexed territory on the January 1 immediately preceding the beginning of the fiscal year in which the annexation becomes effective is subject to municipal taxes as provided in G.S. 160A-58.10. If the effective date of annexation falls between June 1 and June 30, and the privilege licenses of the annexing city are due on June 1, then businesses in the annexed area are liable for privilege license taxes at the full-year rate.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1973		1975	1977
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	YEAR	ACT	CHARACTER
01	1973	c. 1173, s. 2	ENACTED
02	1975	c. 576, s. 5	AMENDED
03	1977	c. 517, s. 7	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 160A-58.10		<i>"to municipal taxes as provided in"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 160A-58.3 (1977).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1973, c. 1173, s. 2; 1975, c. 576, s. 5; 1977, c. 517, s. 7.)

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