

- 1 (1) Beginning January 1, 2019, all property in areas affected by the 2008 survey
2 that is subject to ad valorem taxation shall be listed, assessed, and taxed by
3 the appropriate county tax administrator in the same manner as prescribed by
4 law for all other property located within each county.
- 5 (2) If the footprint of a residence extends to both sides of the county line as
6 described by the 2008 survey, the situs of any registered motor vehicle shall
7 be determined by the owner's county of residency.
- 8 (3) On or before July 1, 2019, the Alamance County and Guilford County tax
9 administrators shall provide one another with an accounting of taxes paid and
10 taxes unpaid from 2007 to 2018 for all parcels affected by the 2008 survey. If
11 a tax has been paid in full in one county on or before July 1, 2019, the tax
12 administrator of the other county shall abate and extinguish any outstanding
13 tax bill for that same amount. If a tax due is unpaid in either county on or
14 before July 1, 2019, the tax amount shall be prorated according to the value
15 established by each county tax administrator for the fiscal year beginning July
16 1, 2019. Any unpaid taxes or tax liens for the fiscal year ending June 30, 2019,
17 or for prior years on property subject to taxation in areas affected by the 2008
18 survey shall continue to be valid and enforceable by the county to which the
19 property has been assigned as a result of the 2008 survey, including the
20 foreclosure remedies provided for in G.S. 105-374 and G.S. 105-375 and the
21 remedies of attachment and garnishment provided for in G.S. 105-366 through
22 G.S. 105-368. Upon the recommendation of the county tax administrator and
23 with the approval of the board of county commissioners, the interest accrued
24 on any past due taxes may be waived for tax bills that are five or more years
25 old.
- 26 (4) If a tax is paid to both Alamance County and Guilford County, the tax
27 administrator of each county shall refund the overpayment prorated according
28 to the value established by each county tax administrator for the fiscal year
29 beginning July 1, 2019.

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

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

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

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

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

1 **SECTION 10.(a)** Any child who is a resident of any property situated in the areas
2 affected by the 2008 survey on the date this act becomes law and who is a student in the Alamance
3 County school system during the 2018-2019 school year, and the siblings of any such student as
4 provided in Section 9 of this act, may attend school in the Alamance County school system
5 without necessity of a release or payment of tuition. Any such student, while attending the
6 Alamance County school system, shall be considered a resident of Alamance County for all
7 public school purposes, including transportation, athletics, and funding formulas. Notice must be
8 given to all affected school systems by the parent or guardian in order to exercise the privilege
9 granted by this subsection.

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

18 **SECTION 11.** The establishment of a county boundary line is, pursuant to Section
19 1 of Article VII of the North Carolina Constitution, the responsibility of the General Assembly.
20 Further, it is vital to the State of North Carolina and all affected local governments that county
21 boundary lines be fixed and any uncertainty as to the location of county boundary lines be
22 resolved. For this reason and in the interest of justice, neither Alamance County nor Guilford
23 County, nor any agent, employee, or appointed or elected official thereof, shall be liable to any
24 individual, group, organization, for-profit or not-for-profit business entity of any kind, or
25 governmental entity or agency of any type or kind for any damages, costs, fees, or fines, and no
26 court action shall be maintained against said counties, officials, employees, and agents for any
27 recommendation, act, failure to act, or conduct related to the provisions of this act and/or the
28 adoption of a fixed boundary line separating the two counties. Alamance County and Guilford
29 County and their officials, employees, and agents are released from all liability for any claims
30 made, and no court action shall be maintained against said officials, employees, and agents for
31 any act or failure to act pursuant to the terms of this act.

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