

Issues with Uncertain or Disputed Boundaries

and

Why Accurate County (and Municipal) Boundaries
are Increasingly Important

10 February 2021

NC Geographic Information Coordinating Council

David B. Baker; NC Association of County Commissioners

Stan C. Duncan; NCDOR - retired state and local government

Nancy Ferguson; Chicago Title

Gary Thompson; NC Emergency Management/NC Geodetic Survey

RECEIVED

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COUNTY MANAGER

Mailing Address:
P.O. Box 2100
Morganton, NC 28680

October 30, 2020

Mr. Daniel Isenhouer
Burke County Tax Collector
P. O. Box 219
Morganton, NC 28680

Re: Earl Francis Elkins property

Dear Danny:

Kathy Elkins and her family members are desirous of resolving the apparent issue involving the real property 5766 Farris Loop, Morganton, REID 45058.

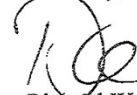
The Elkins family has been billed and paid taxes to Burke County for 30 years on this 5-acre tract of land only to be told recently that there was dispute as to the line with McDowell County and that this property was not in Burke County but rather was in McDowell County.

Burke County continues to bill them and it appears they may be caught up in a dispute between the counties.

Obviously, they need to know which county should be billing them and that there is no issue with respect to their ownership of the tract, whichever county it is in. Some person within the Burke County Tax Office allegedly said they did not own any real property at all.

Please let me know if there is, in fact, a dispute as to where the line is and which county their tract is the property taxing authority. I appreciate your time in trying to resolve this confusion.

Sincerely,



Richard W. Beyer

RWB/lm

pc: Kathy Elkins
Bryan Steen, County Manager ✓

Most programs and services flow from the accurate location of the parcel.

- **Addressing; Addressing Data Points, Situs, and in many instances - Mailing Addresses**
- **Census Count**
- **Emergency Response & NG911**
- **Fire Protection**
- **Flood Elevation Analysis (including for insurance purposes)**
- **NCDMV; Registration and NC Tag & Tax programs**
- **Planning and Permitting**
- **Property Tax; Jurisdictions for Real & Personal (individual & business) Property**
- **Public School Assignments**
- **Sales Tax (and Occupancy Tax); Collections & Distributions**
- **Soils for Agriculture, Horticulture, & Forestry**
- **Title Issues and Document Recordation for Public Notice**
- **Voter Registration & Precinct Assignments**
- **Others ?**

“A Pile of Rocks... might determine the county you live in”

excerpted from an article of the above title, by Henry Gargan for the Raleigh N&O - 15 Nov. 2017

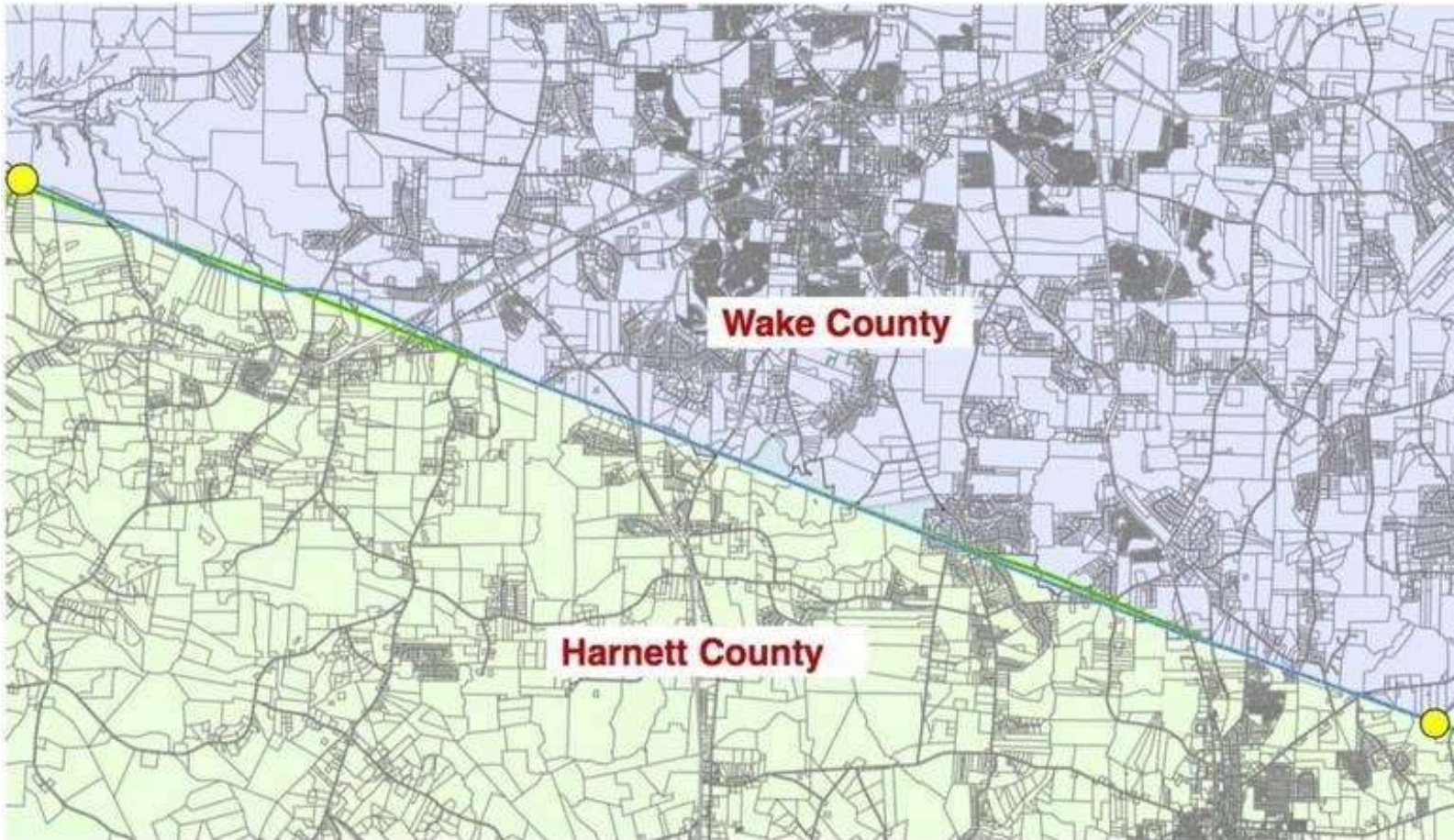


**Existing Iron Pipe
in Rock Pile**



The Wake-Harnett border was “supposed to be a straight line”,
but *deviations* were introduced over time.

Map Source: Wake County



Problem #1: Gaps between the Wake-Harnett borders.

Map Source: Wake County



Problem #2: Overlap - Wake border is south of Harnett border?



Recognizing the Need to do *Something*

- While the disputed area is undeveloped now, **“as the population grows, there’s starting to be more homes built. It’s getting to be an issue that needs to be resolved.”**

Quote attributed to **Rep. David Lewis (Harnett County)**

“The spot where three Triangle counties come together may be moving” by Colin Campbell for Raleigh N&O - 6 June 2018

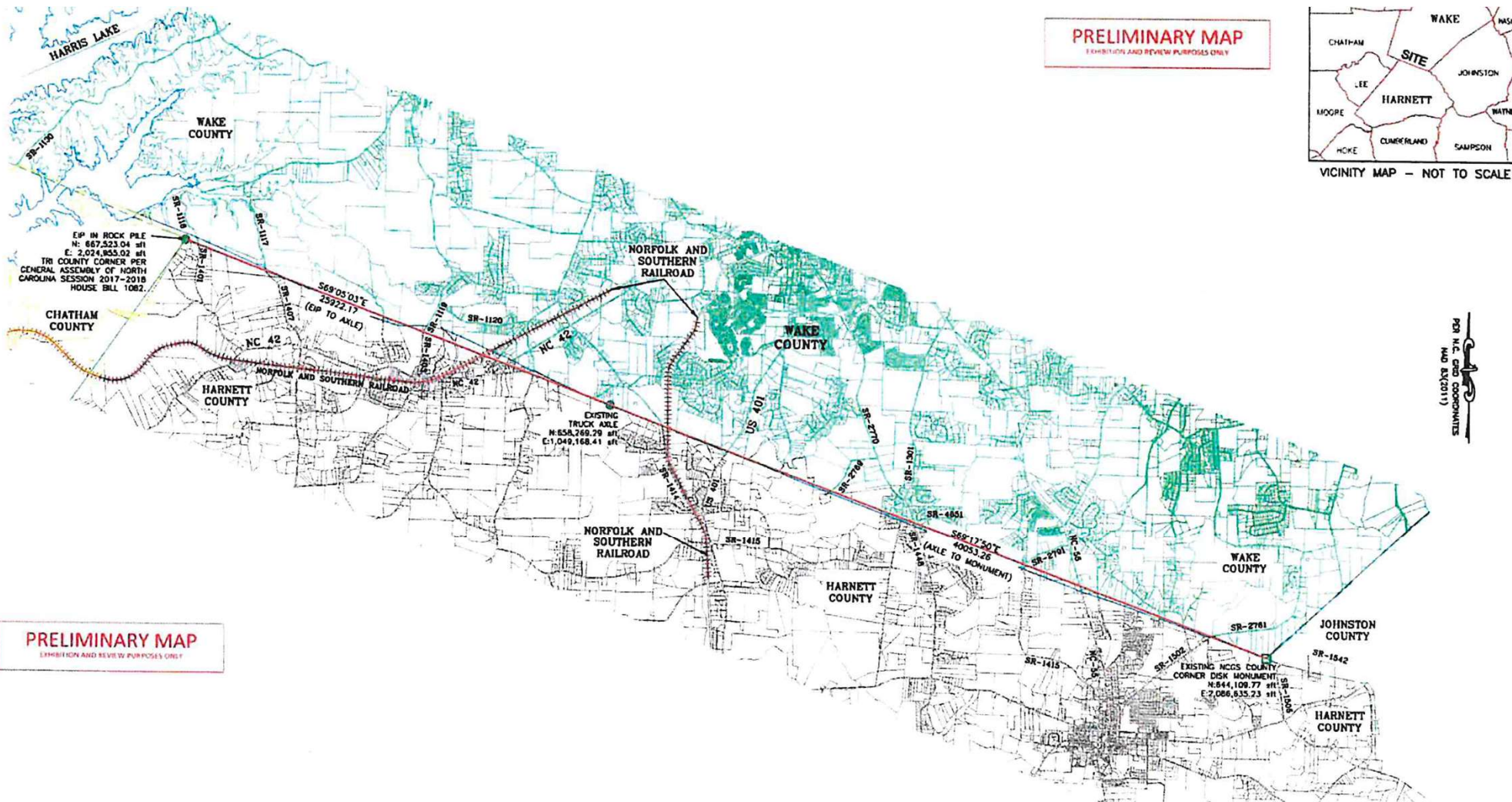
“Although common, uncertain county boundaries have a negative impact and effect on the provision of public services, taxation, school attendance, zoning maps, and elections. In the years since the 1961 survey of the Wake/Chatham County boundary line, Wake and Harnett County have used different county boundary lines and entered into multiple taxing agreements that have resulted in properties being taxed in one county by the adjoining county.”

Section 3 of HB 1082, as ratified 25 June 2018

Rep. David Lewis (Harnett County), was a primary sponsor of this legislation along with Darren Jackson & Nelson Dollar (Wake County) and John Sauls (Harnett, Lee)

The Wake-Harnett border was “supposed to be a straight line” and NOW it is...

Map Source: NCGS



Orange/Alamance Boundary

[TECHNOLOGY](#)

The Boundary Hunters Uncovering North Carolina's Lost Borders

Centuries ago, city and county lines were defined by trees and other physical landmarks that have since disappeared.

[STEPHEN R. KELLY](#) for *The Atlantic* - OCTOBER 6, 2015

In 1996, Peter Childers and his wife, Victoria, started to build a new home on the two-acre lot they'd purchased in Orange County, North Carolina... **Or rather, they thought it was Orange County. That's what it said on the building permit they received, and where they would be paying their property taxes. But driving to their property one day, they noticed a state road sign suggesting that the lot was actually in Alamance County, where property taxes are much lower.**

Curiosity piqued, Childers began poking around county courthouses and U.S. Geological Survey (USGS) topographical maps, quickly coming to believe that the road sign was right. **Over the next seven years... he tried repeatedly to prove to the county's tax officials that the border was actually 1,200 feet east of his house, putting the Childers solidly in Alamance County.**

But nothing changed until 2003, when the Childers, frustrated by years of fruitless attempts, took Orange County to court—and got the county to concede its error, plus \$13,000 in back taxes with interest.

How Did This Come to Be?

- **In the majority of instances, when North Carolina's 100 counties were originally created (Avery & Hoke being the last in 1911), county boundaries were effectively described to be located in the rural reaches, potentially far from any impending development.**
 - Lacking any specific description as to the accuracy of where the county border might actually be located unless marked by a reference to a natural feature or established landmark.
 - The rural value of most properties situated on or traversed by actual county boundaries, were at best, inconsequential.

- **Actual location became a recurring topic upon the creation of the Land Records Program by the NC General Assembly in 1977. Early adopters generally held sway over unmapped counties. When a shared county boundary was *uncertain or possibly disputed*, tax supervisors adopted practices in agreement with the adjoining county often based on:**
 - The county with having the majority of the land would list and tax the property.
 - If improved with a residence, the county where the residence was located would list and tax the property.
 - In the worst instances, the tax supervisors would swap parcels in a "You take this one, I'll take the next one." approach that resulted in snaggletoothed border maps.

The Statutory Role of County Tax & Land Records Programs

General Charge:

N.C.G.S. § 105-303 requires each county to install a “*permanent listing system*” whereby information regarding the conveyance of real property is to be made known between the county registry and the assessor’s office. This is accomplished through the land records program in such a manner as to create an inventory of real property parcels; setting forth ownership and parcel location, configuration, size and other unique information specific to the property being conveyed.

“The county assessor shall have general charge of the listing, appraisal, and assessment of all property in the county in accordance with the provisions of law.”

N.C.G.S. § 105-296(a)

The specific implication being that boundary locations are important; to wit,

- county assessors have a **statutory charge or *responsibility*** to list, appraise, and assess all property - real and personal - having a taxable situs within the borders of the county they serve, and
- county assessors has **NO authority** to list, appraise, or assess any property having a taxable situs outside the borders of the county they serve.

N.C.G.S. § 105-301

AG Opinions

April 4, 1962

Mr. Dan O. Barber
Route #3
 Mooresville, North Carolina

"It appears that your farm lies partly in Iredell and partly in Rowan Counties, the boundary line passing through your farm.

"Each county is entitled to tax that property lying on its side of the county boundary line. If, by any chance, the line runs through your residence, it has been held that the poll tax would be payable to the county in which the room which you usually occupy as a bedroom is situated. **As is often the case, it may be that it is difficult to establish the exact location of the boundary line as it passes through your farm; and, if this be the case, the respective Boards of County Commissioners should, by agreement, arrive at the percentage of valuation to be taxed by each county. This has been done in a number of instances. It is usually done primarily through agreements between the Tax Supervisor involved, who make their recommendations to the Board of Commissioners."** (emphasis added)

THOMAS WADE BRUTON
Attorney General

excerpt from letter to Mr. Barber (property owner)
by Peyton B. Abbott,
Assistant Attorney General

AG Opinions

June 30, 1961

Harvey Helms
Stanly County Tax Supervisor
Albemarle, North Carolina

"You have requested advice as to the taxable status of property located partially within a city's limits.

"That portion of the property located within the city limits is subject to city ad valorem taxes as well as county ad valorem taxes. That portion located outside the city limits wouldn't be subject to city ad valorem taxes but is, of course, subject to county ad valorem taxes." (emphasis added)

THOMAS WADE BRUTON
Attorney General

excerpt from letter referencing a prior Opinion dated 15 August 1952,
and rendering a supporting Opinion on the same issue
by Peyton B. Abbott,
Assistant Attorney General

Decisions of the NC Supreme Court

September 1892

Wiley v. Board of Comm'rs of Salisbury

"It is the provision, and is the purpose of the North Carolina Constitution, that there should be no discrimination in taxation in favor of any class, person or interest, but that everything real and personal, possessing value as property and the subject of ownership, shall be taxed equally, and by a uniform rule. **In this respect the Constitution shows no favor and allows no discretion.**" (emphasis added)

OPINION BY JUDGE BURWELL, J.
North Carolina Supreme Court

111 N.C. 397 *; 16 S.E. 542 **; 1892 N.C.LEXIS 193 **
No Number in Original

Solutions Available in N.C.G.S. 153A-18

§ 153A-17. Existing boundaries.

The boundaries of each county shall remain as presently established, until changed in accordance with law. (1973, c. 822, s. 1.)

§ 153A-18. Uncertain or disputed boundary.

- (a) If two or more counties are uncertain as to the exact location of the boundary between them, the North Carolina Geodetic Survey (NCGS), on a cooperative basis, shall assist counties in defining and monumenting the location of the uncertain or disputed boundary as established in accordance with law.
- (b) If ...the dispute cannot be resolved pursuant to subsection (a) of this section, any of the counties may apply to a superior court judge who has jurisdiction ...in which any of the counties located for appointment of a boundary commission.
- (c) Two or more counties may establish the boundary between them pursuant to subsection (a) of this section.

153A-18 (a) Process

- Requires a written request from all the adjacent counties
- Counties may appoint a special commissioner to supervise the work
 - Commissioner
 - County staff
- Research and field surveys performed
 - Request assistance (county staff)
- Preliminary information (report/plat) will be provided to the counties for review
- NCGS will attend public meetings or commissioners meetings if requested
- Final report and plat(s) provided to counties



North Carolina Emergency Management



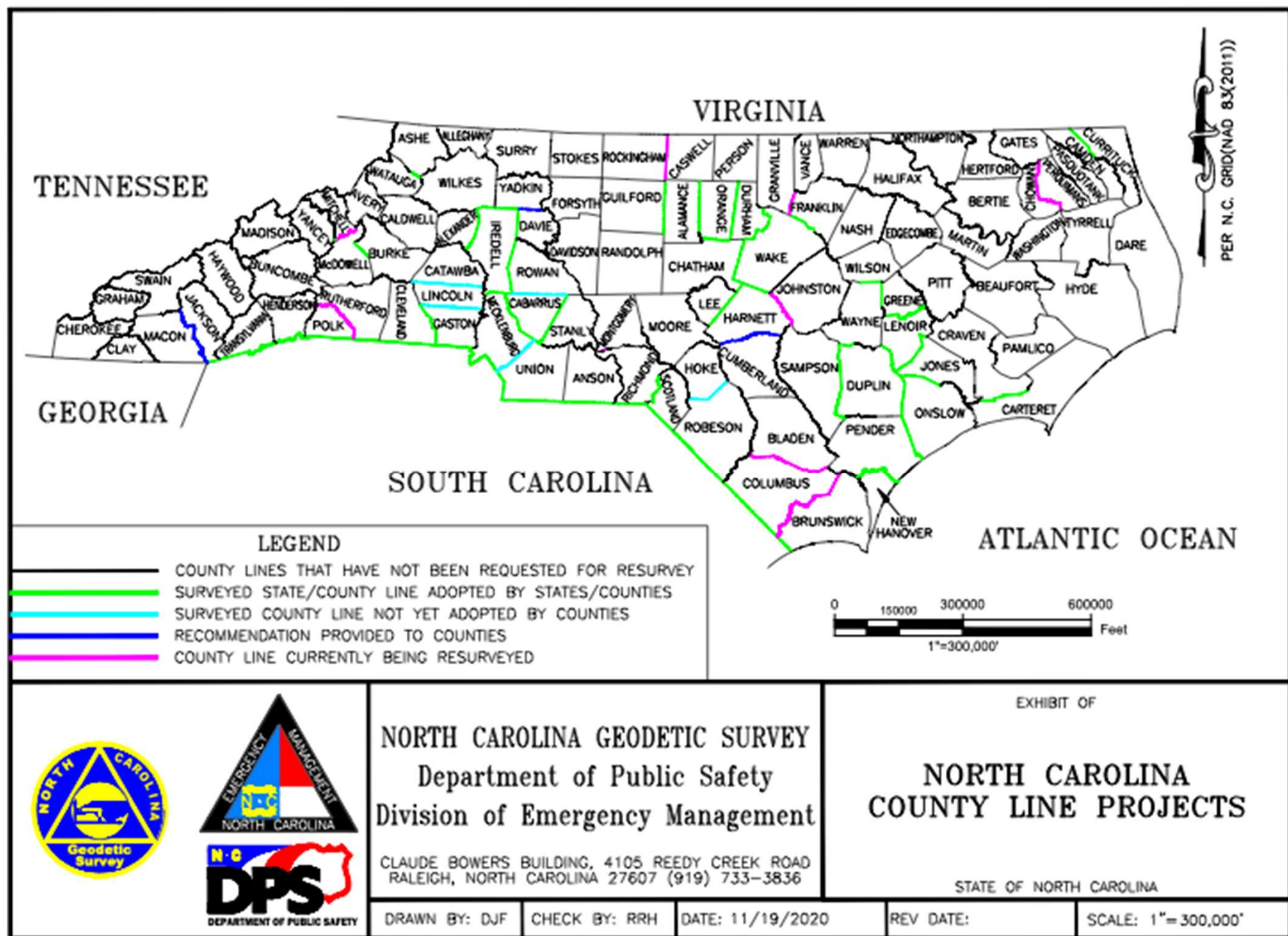
153A-18 (a) Process

- Counties approve plats (resolution)
- Plats are recorded in the counties Register of Deeds office
 - A copy of the plat is recorded in the Secretary of States office
- One year after NCGS submits the results of the survey to the requesting counties and the counties have not ratified the reestablished boundary the survey plat will be:
 - Conclusive as to the location of the county boundary
 - Recorded in the Register of Deeds in each affected county by NCGS
 - Submitted to the Secretary of State's office by NCGS
- Affected parties will be notified in writing of the action taken



North Carolina Emergency Management





County Boundary Surveys in Progress

Projects in progress

- Davie – Yadkin (findings report submitted to counties)
- Mitchell - Yancey
- Jackson – Macon (findings report submitted to counties)
- Bladen – Columbus – Brunswick
- McDowell-Mitchell (research phase)
- Granville – Franklin (research phase)
- Polk – Rutherford
- Chowan – Perquimans
- Harnett – Johnston (research phase)
- Montgomery – Richmond (reviewing findings report)
- Burke - McDowell



North Carolina Emergency Management



County Boundary Surveys in Progress

Report submitted to the counties

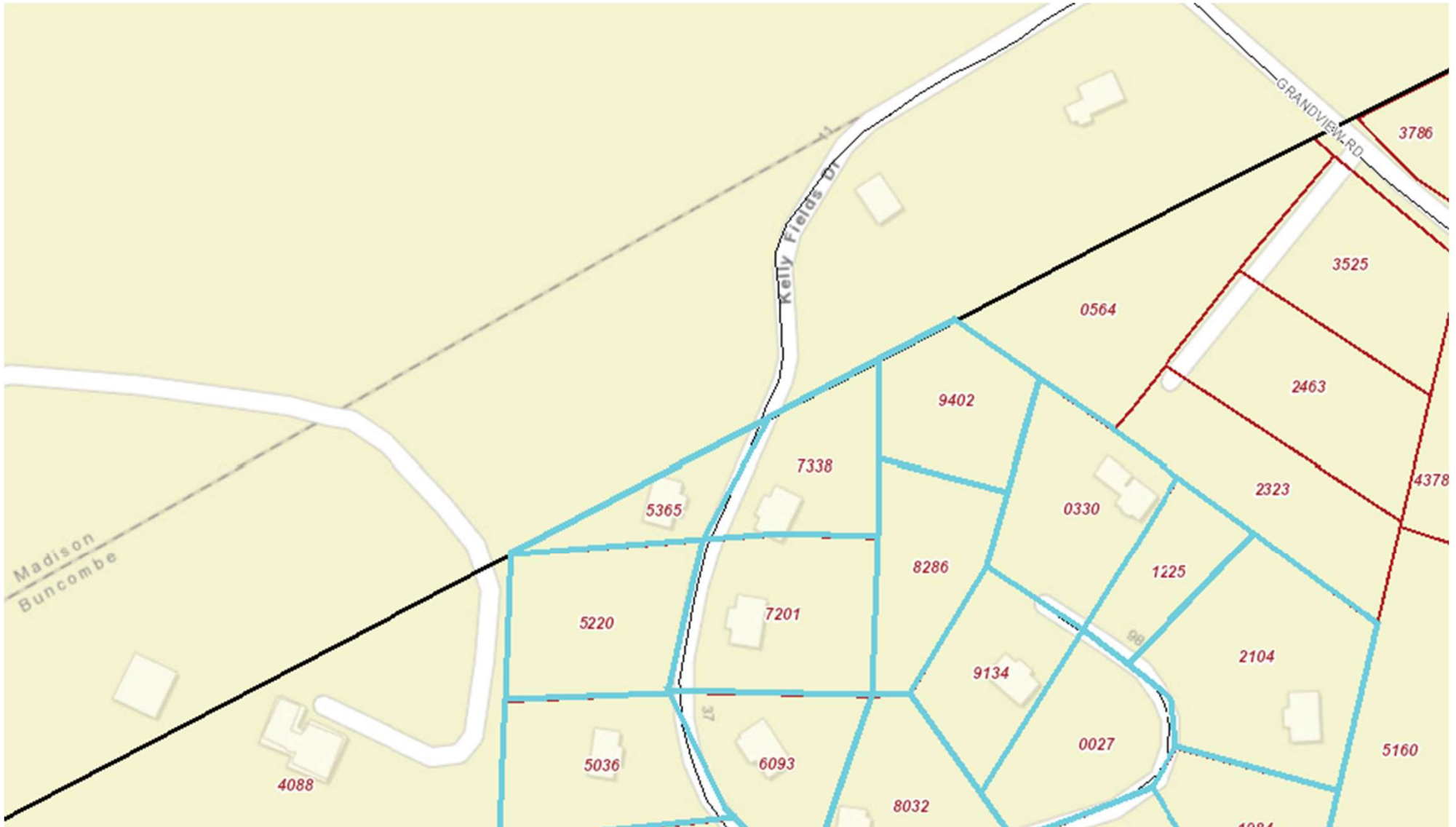
- Hoke – Robeson
- Cabarrus – Rowan
- Union – Mecklenburg
- Cumberland - Harnett



North Carolina Emergency Management



EXAMPLE; Buncombe/Madison Boundary



EXAMPLE; Buncombe/Madison Boundary

What we understand, but cannot confirm:

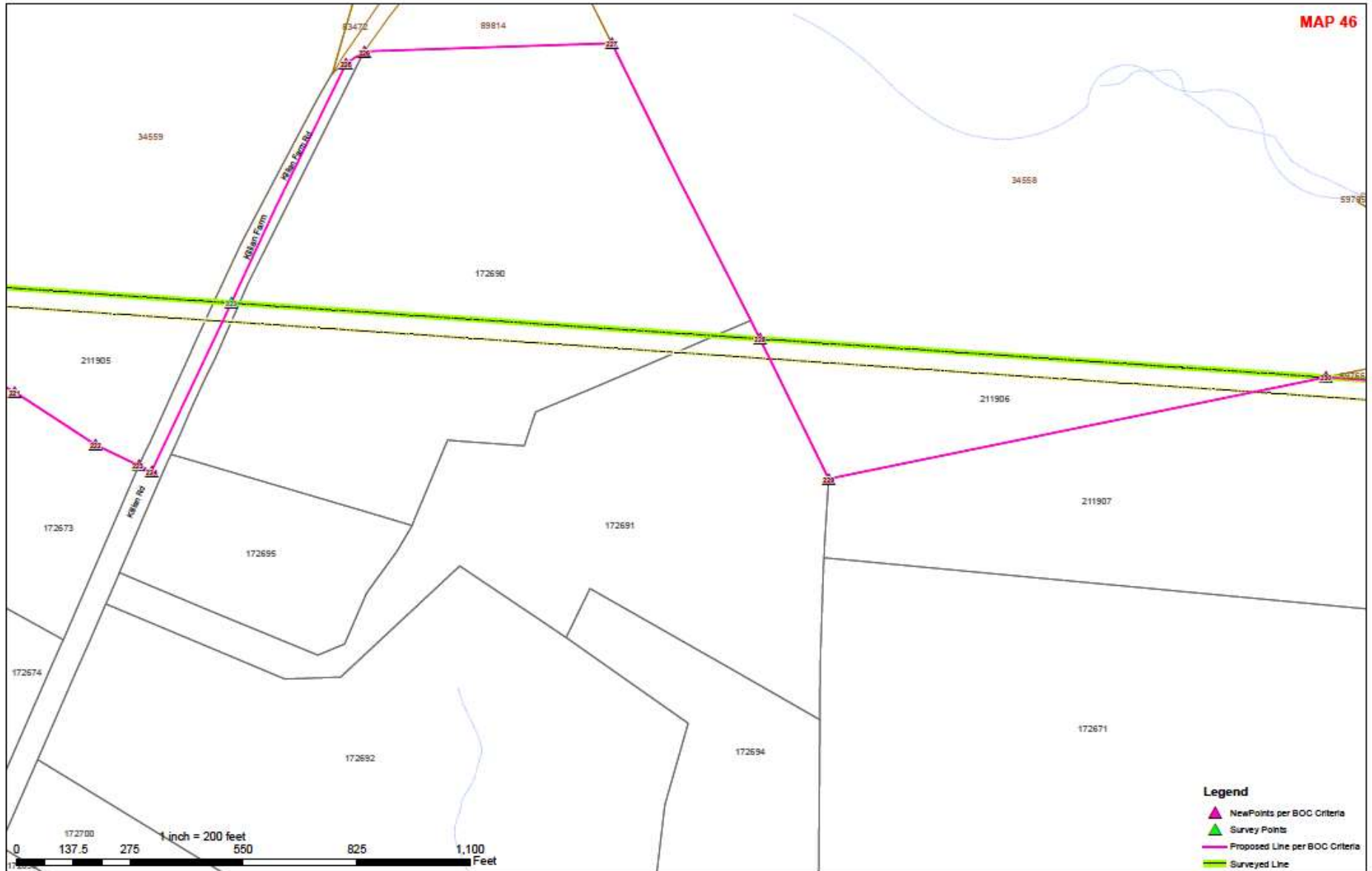
- The change occurred sometime around 2015 - 2016.
- It might have been prompted when the Buncombe County Board of Elections reviewed the county line maps.
- If maps are presently correct, the error(s) existed for decades.

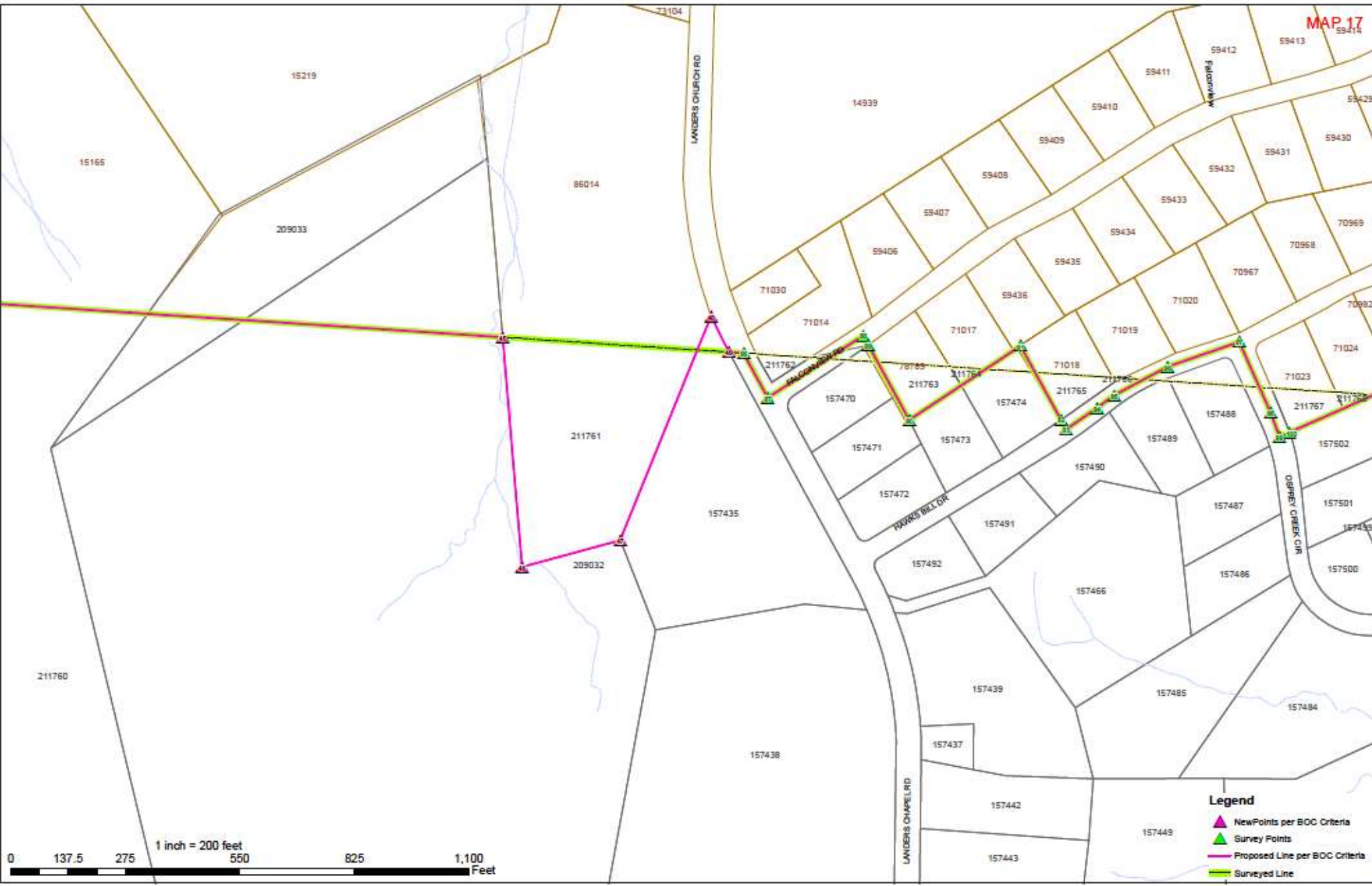
Concerns:

The effect on title searches and title — if the boundary has been “wrong” historically, the title documentation may be in the wrong county – thus, no record title.

On the other hand, if the boundary was correct and the counties are now agreeing to a change, — something they cannot do by agreement as a legal title matter — ongoing titles are at risk because of suddenly only recording in the “new” county.

EXAMPLE; Gaston/Lincoln Boundary





0 137.5 275 550 825 1,100 Feet
1 inch = 200 feet

Legend
▲ New Points per BOC Criteria
▲ Survey Points
— Proposed Line per BOC Criteria
— Surveyed Line

EXAMPLE; Gaston/Lincoln Boundary

What we understand, but cannot confirm:

- **A re-survey of the boundary was undertaken in 1961-63+/-, but the two counties could not come to an agreement and the survey was not recorded with the State.**
- **Due to an outcry by a few property owners, a new plan was developed to allow vacant land to be split by the survey line, but to allow homeowners to remain in the county in which they were being taxed - regardless of where the residence was located.**
- **The new plan did not produce agreement between the two counties.**

Concerns:

It is doubtful if the current tax records adhere to the county line as maintained by the NC Geodetic Survey Office, per N.C.G.S. § 153A-17.

If the above is true, lacking any interlocal agreements between Gaston and Lincoln County, concerns and questions remain as to the accuracy of the tax records, and any county programs relying on those tax records for contributions to the overall tax base and the delivery of program services.

EXAMPLE; Hoke/Robeson Boundary

What we know:

- Robeson County accepted the results of the N.C. Geodetic Survey and adopted a resolution accepting the survey to reestablish the Hoke – Robeson county boundary.
- Hoke County did not adopt a resolution accepting the survey to reestablish the Hoke – Robeson county boundary.
- Due to the statutory language in place at the time, because one county did not adopt a resolution and record the plat(s), the boundary has not been officially reestablished per 153A-18.

Concerns:

If Robeson County were to list a property owner, previously believed to have been in Hoke County but now believed to be in Robeson County, to receive notice from Robeson County that his property would now be listed and taxed in Robeson County, that property owner could appeal the decision of Robeson County, locally to the Board of Equalization & Review in both counties - Robeson and Hoke - and if neither county agreed to relinquish their tax claim, then to the N.C. Property Tax Commission, and possibly to the N.C. Court of Appeals.

In this manner, the matter as to situs could be addressed by the courts.

RECEIVED

RICHARD W. BEYER
ATTORNEY AT LAW
301-A South Green Street
Morganton, North Carolina 28655

Telephone: (828) 433-4800
Facsimile: (828) 433-4811
E-mail: dick@dbeverlaw.com

COUNTY MANAGER

Mailing Address:
P.O. Box 2100
Morganton, NC 28680

October 30, 2020

Mr. Daniel Isenhouer
Burke County Tax Collector
P. O. Box 219
Morganton, NC 28680

Re: Earl Francis Elkins property

Dear Danny:

Kathy Elkins and her family members are desirous of resolving the apparent issue involving the real property 5766 Farris Loop, Morganton, REID 45058.

The Elkins family has been billed and paid taxes to Burke County for 30 years on this 5-acre tract of land only to be told recently that there was dispute as to the line with McDowell County and that this property was not in Burke County but rather was in McDowell County.

Burke County continues to bill them and it appears they may be caught up in a dispute between the counties.

Obviously, they need to know which county should be billing them and that there is no issue with respect to their ownership of the tract, whichever county it is in. Some person within the Burke County Tax Office allegedly said they did not own any real property at all.

Please let me know if there is, in fact, a dispute as to where the line is and which county their tract is the property taxing authority. I appreciate your time in trying to resolve this confusion.

Sincerely,



Richard W. Beyer

RWB/lm

pc: Kathy Elkins
Bryan Steen, County Manager ✓

The Elkins Deed; Recorded Twice

Book 1315 Page 261



2020003351
MCDOWELL CO, NC FEE \$26.00

NO TAXABLE CONSIDERATION

PRESENTED & RECORDED:
07-13-2020 03:06:41 PM
TONIA R HAMPTON
REGISTER OF DEEDS
BY: LENA BAKER
ASSISTANT REGISTER OF DEEDS

BK: CRP 1315
PG: 261-262

Earl Elkins

FILED
LOUISE ANDRESON
Book 761, Page 179
30 JAN -2, P243
Louise Anderson
REGISTER OF DEEDS
BURKE CO., N.C.
Recording Time, Book and Page

Tax Lot No. ----- Parcel Identifier No. -----
Verified by ----- County on the ----- day of -----, 19-----
by -----

Mail after recording to Barry J. Elkins, Rt 1 Box 377, Morganton, N.C. 28655

This instrument was prepared by Joe K. Byrd, Jr., P.O. Box 1725, Morganton, N.C. 28655

Brief description for the index

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this ----- day of March, 19 89, by and between

GRANTOR	GRANTEE
EARL (NNN) ELKINS	EARL FRANCES ELKINS

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in the City of Glen Alpine Silvercreek Township, Burke County, North Carolina and more particularly described as follows:



Impact of the Elkins Family Concerns

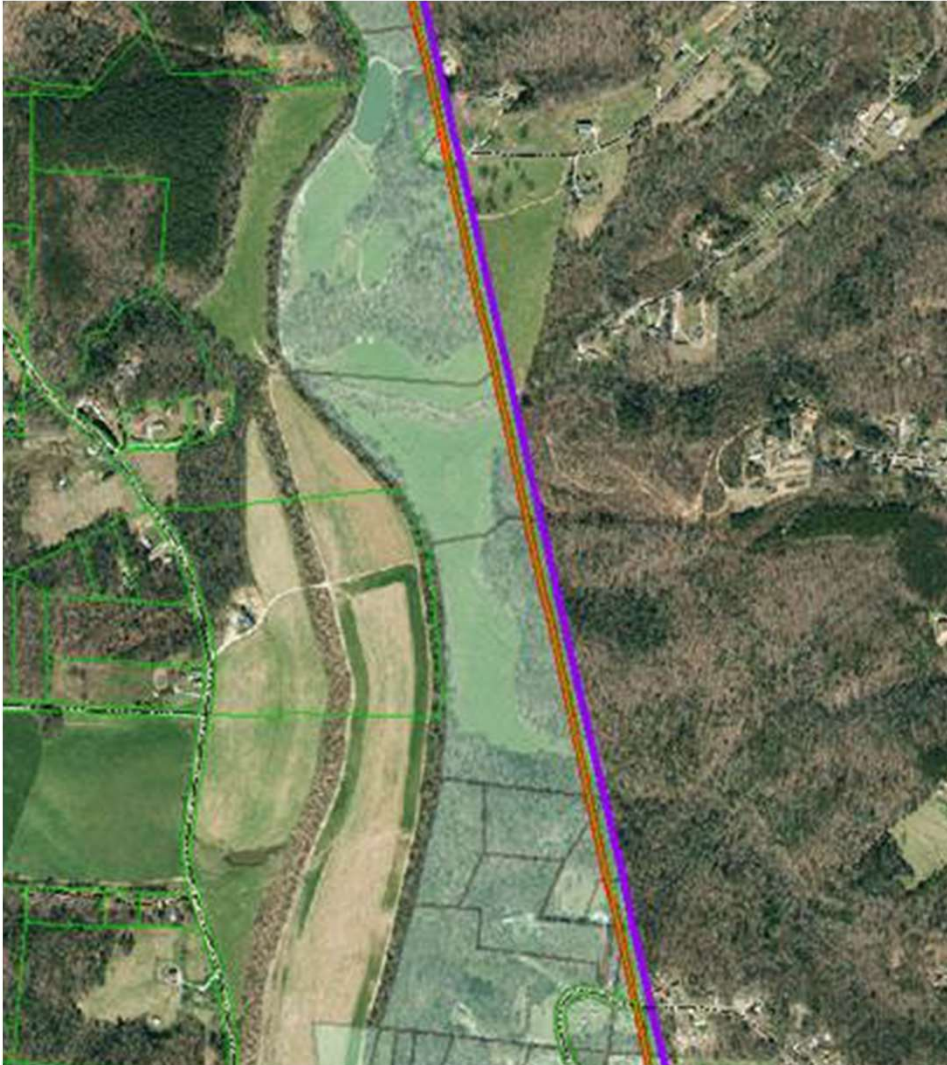
- **2 January 1990 - Elkins Deed first recorded in Burke County Registry**
- **13 July 2020 - Deed subsequently recorded in McDowell County Registry (the deed being the same as recorded in Burke County).**

Impact of the Elkins Family Concerns

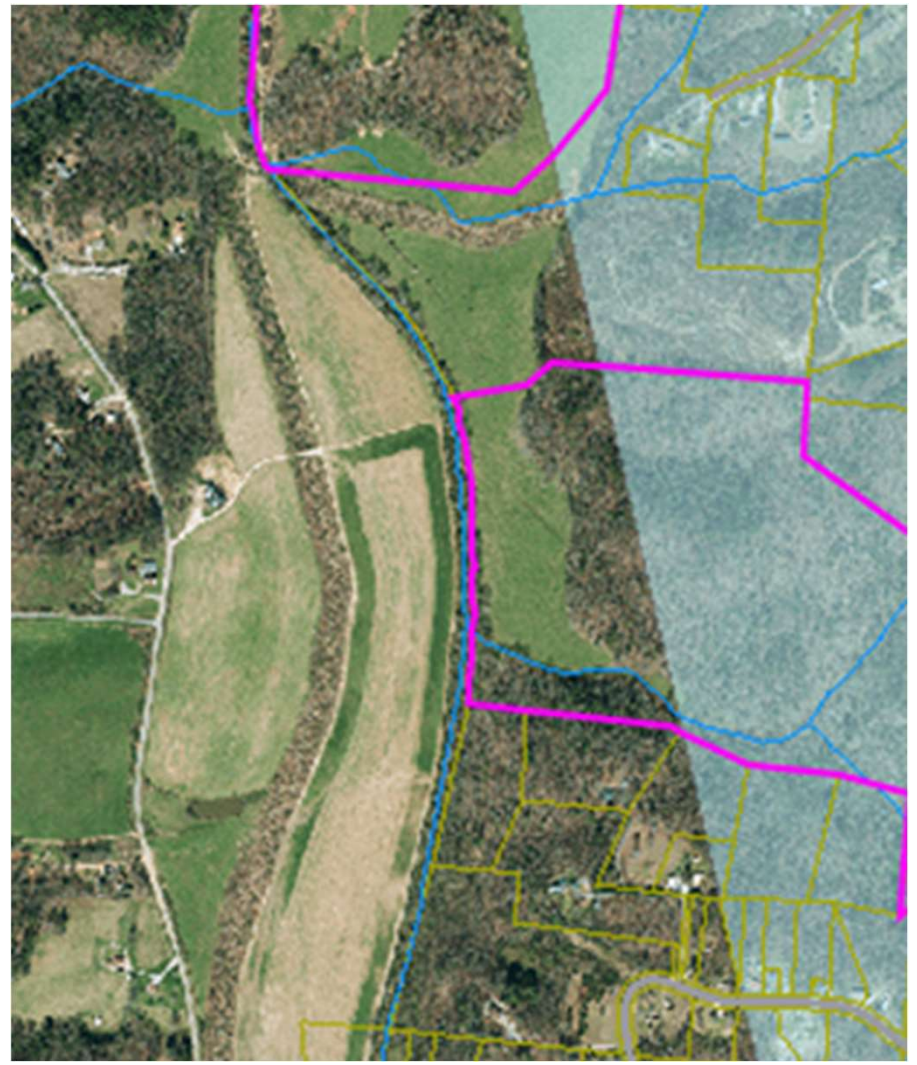
- **30 October 2020 - Letter from Attorney representing the Elkins Family re the question of tax obligation.**
- **1 December 2020 - Virtual meeting between managers and staff of Burke & McDowell, agreeing to go forward under 153A-18.**

Example: Burke/McDowell - Disputed Parcels

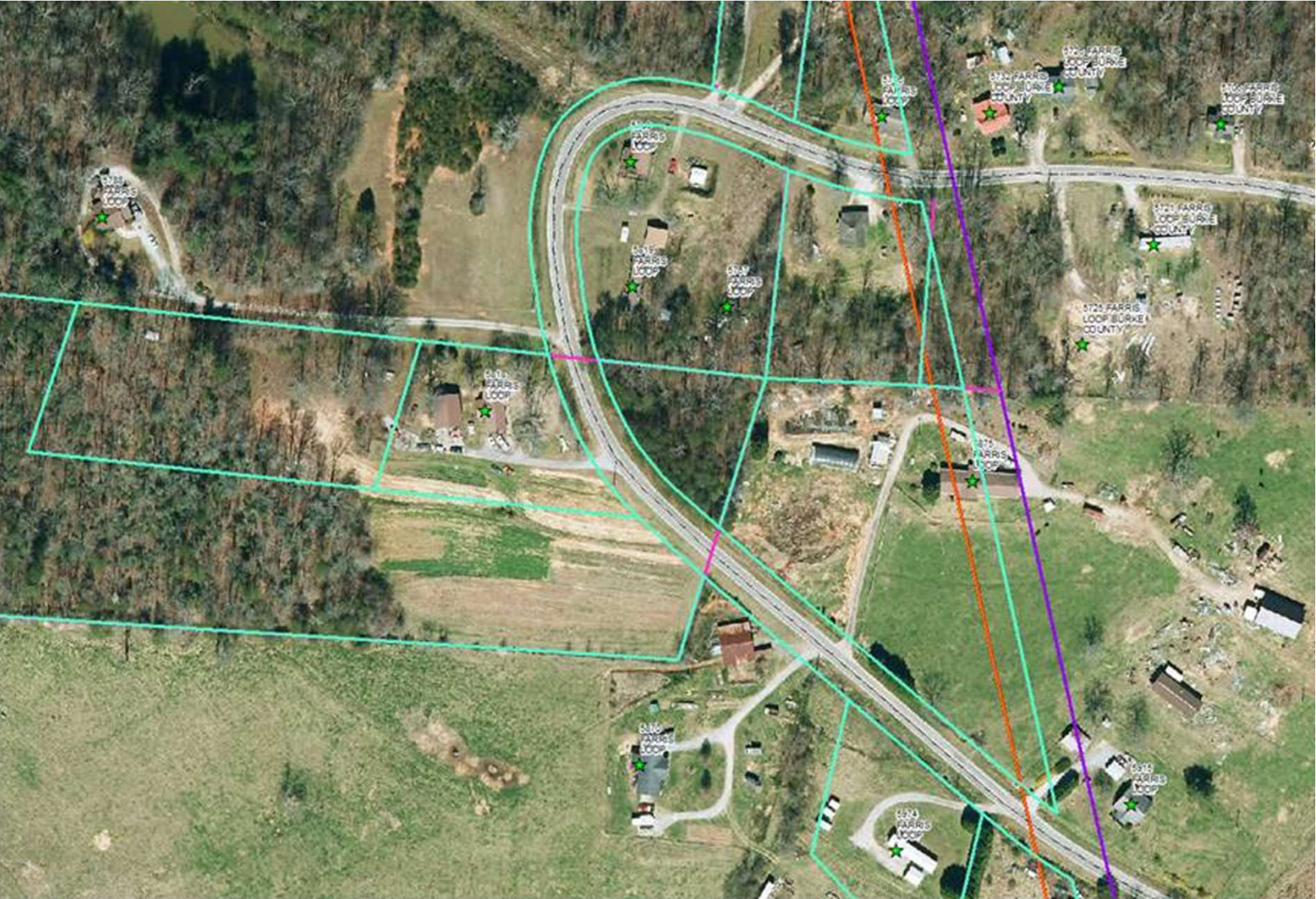
McDowell



Burke



Example; Burke/McDowell



Example: Burke/McDowell Match to NCGS

McDowell County NC WebGIS

webgis.net/nc/McDowell/

Details

Identify/Attribute Parcels

Select Features by Buffer

Parcels

Zoom To Hide Highlight Clear

View in GoogleEarth/Download KML

Parcel ID: 175000307098
PIN: 1750-30-7098
Account No: 59306
Owner: LONG DOUGLAS W TRUST 1/2 INT
LONG TERESA G TRUST 1/2 INT
802 HARMONY GROVE ROAD
NEBO NC 28761
Deed Book: 01138 Pg: 0822
Land Description: A 50 AC THAT WAS BILLED IN BURKE, 32.55 AC MCDOWELL
Land Value: \$81,380
Total Value: \$81,380
Legal Land Units: 32.55
Legal Land Type: AC
Fire District Code: FR03
Fire District Name: Dysartville
Tax Card: [Click Here](#)

[Available Link \(might click to copy\)](#)
[View in Google Maps](#)

Attributes at point: N: 700080, E: 1153769

Fire Districts
Fire District Code: FR03
County Townships
NAME: Dysartville

Results

N: 709274, E: 1156530
Lat: 35°59'56.5" N, Lon: -81°50'24.4"

gis.burkenc.org

Burke County

Search Results Layers

Results List

Details

Burke County Parcel
LONG, DOUGLAS WAYNE LONG, TERESA G
802 HARMONY GROVE RD
NEBO NC 28761

Property Record Card

PROPERTY ADDRESS: 6122 DYSARTVILLE RD
PROPERTY CITY: MORGANTON
PROPERTY ZIP: 28655
DESCRIPTION
RED: 37162
PIN: 1750508002
PIN EXT: 000
PROPERTY VALUE: \$56,728
TOTAL_ACREAGE: 53.08
DEED DATE: 10/21/2014 1 00 00 AM
DEED BOOK: 002158
DEED PAGE: 00374

[View Deed](#) (Burke County Register of Deeds)
[View Tax Bill Information](#)

Zoom To Clear

Select By Location

Mail To Adjurers

Zoning Information
Zoning Jurisdiction: Burke County
Zoning: R-MU

Additional Information

Townships
SILVERCREEK

Fire Districts
WEST END

High School: Fraxton

Buffer

UPDATE; Burke/McDowell in Process

PROGRESS!

- **A virtual meeting with county managers and members of their respective tax and GIS staff, from Burke and McDowell was held on 1Dec. 2020, with Gary Thompson (NCGS with staff members Ron Harding & David Ferraro), Nancy Ferguson (Chicago Title), and Stan Duncan (NCDOR), participating.**
- **Both counties agreed to proceed to the next step by requesting the assistance available from NCGS.**
- **Each county adopted a Resolution to that effect and have communicated same to NCGS.**
- **In addition, each county is in contact with two other counties that could be potentially affected by sharing a common three-county boundary point; Avery County to the north and Rutherford County to the south.**

Historical Practices / Still Being Practiced in 2018

Practices established and carried forward from decades ago

Informal agreements between 'tax supervisors' (now county assessors) whereby:

1. taxation was often *guessed at* since parcel maps were not available
2. if vacant, taxation by the county thought to have the greater percentage of land
3. if improved, taxation claimed by county where the residence was located
4. taxation agreed to by swapping of parcels; *"You take this one, we'll take that one."*

JOINT RESOLUTION ADOPTING AND ESTABLISHING THE COMMON BOUNDARY LINE BETWEEN WAKE COUNTY AND HARNETT COUNTY.

BE IT FURTHER RESOLVED that upon adoption of this Joint Resolution, Wake County and Harnett County **will work together to reconcile county services to affected properties** such as board of election, zoning, building permitting, emergency response, **and tax assessments**. (emphasis added)

Adopted this 15th day of October, 2018

“It’s too much work!”

“What we have is good enough for government work.”

NO - NOT ACCEPTABLE when better accuracy is required and possible.

- **Addressing; Addressing Data Points, Situs and in many instances, Mailing Addresses**
- **Census Count**
- **Emergency Response & NG911**
- **Fire Protection**
- **Flood Elevation Analysis (including for insurance purposes)**
- **NCDMV; Registration and NC Tag & Tax programs**
- **Planning and Permitting**
- **Property Tax; Jurisdictions for Real & Personal (individual & business) Property**
- **Public School Assignments**
- **Sales Tax (and Occupancy Tax); Collections & Distributions**
- **Soils for Agriculture, Horticulture, & Forestry**
- **Title Issues and Document Recordation for Public Notice**
- **Voter Registration & Precinct Assignments**
- **Others ?**

***“Better to fix existing boundary issues now,
before the current issues becomes even bigger problems!”***

Not fixing boundary issues at the earliest opportunity:

- can and will impede future development,
- call into question the validity of some land titles,
- can and will pose obstacle for conveyances of family land,
- can and will place unnecessary stress on property owners;
 - where do I vote;
 - where do my children attend public schools;
 - who comes when there's an emergency;

***“Better to fix existing boundary issues now,
before the current issues becomes even bigger problems!”***

The remaining Question before us:

**Are there any government programs or private enterprise endeavors
that would not benefit from accurate boundaries?**

FOR CONSIDERATION . . .

The SC Approach; Legislative Act 262 (passed 2014)

SECTION 1. (A) The General Assembly finds:

(1) that exact and precise locations of boundaries of this state's political subdivisions are critical for the efficient provision of services, enforcement of property rights, and election of public officials;

(2) that the passage of time and growth in society has led to confusion over statutory county descriptions and the locations of county boundary lines;

(3) that technology now exists to cost-effectively provide definite and permanent markers of boundary lines;

(4) that it is necessary for the effective and efficient operation of state government and its political subdivisions that county boundaries are clearly and accurately determined as expeditiously as possible; and

(5) that the South Carolina Geodetic Survey is the appropriate instrument to vest with the necessary authority to resolve county boundary issues.

(B) The General Assembly further finds that it is appropriate statutorily to allow the South Carolina Geodetic Survey, with appropriate procedural safeguards, administratively to adjust or otherwise clarify disputed or unclear boundaries.

Next Steps

- **Consider language in Session Law 2016-23, as enacted and made effective 1 January 2017 for the NC/SC Boundary reconciliation, as appropriate for county/municipal boundaries.**
- **Recognize and affirm, as set forth in N.C.G.S. 153A-17, that North Carolina Geodetic Survey is the appropriate State entity to vest with the necessary authority to resolve county boundary issues.**
- **Advocate for the position that exact and precise locations of boundaries of this state's political subdivisions are critical for the efficient provision of services, enforcement of property rights, and election of public officials;**
- **Recognize clear and accurate boundaries are necessary for the effective and efficient operation of state government and its political subdivisions, and that they be determined as expeditiously as possible; perhaps within no later than 10 years following enactment.**
- **Recognize the passage of time and growth in society has led to a detrimental confusion over statutory county descriptions and the locations of county boundary lines;**
- **Recognize and utilize current technology to cost-effectively provide definite and permanent markers of boundary lines;**

Some Challenges...

- **Recognize counties (and municipalities) are political subdivisions of the State.**
- **Counties (and municipalities) should adhere to the legal opinions issued by the Office of the NC Attorney General and NC Appellate Courts.**
- **Counties (and municipalities) can pass resolutions and ordinances as permitted by the NC Legislature, but they cannot create law where they have no authority.**
- **153A-18 provides three (3) avenues by which counties can refine the accuracy of their indeterminate or disputed borders. There is no statutory provisions for other historical practices that may have likely been in place, for decades.**
- **Consider the protocols developed for the reconciliation of the NC/SC boundary as set forth in the Session Laws 2016-23, as a starting point for reconciling boundary issues following the certification of applicable county boundary surveys.**

Some Challenges...

- **Parcels of real property traversed or split by a county boundary are to be listed, appraised, assessed, and taxes billed based on the actual land and improvements - or portions thereof - situated in each county.**
- **Recognize issues of public school assignment, fire protection and emergency response, and others as they may arise, can be resolved by interlocal agreements between the adjoining counties without adverse or detrimental impact to the established county border or the interests of those property owners affected by the determination of the accurate boundary location.**
- **Recognize the importance and value of all parcels as situated going forward for matters that the State of NC, the 100 counties (and 525+ municipalities), rely on for improved revenue and budgeting forecasts.**
- **Plan beyond the tendency fostering long-established 'silos' in all levels of government programs, to better serve the citizens of North Carolina.**

Questions / Comments