

Item Title: Joint Resolution Adopting North Carolina Geodetic Survey's Resurvey of the Common Boundary Between Wake County and Harnett County

Specific Action Requested:
That the Board of Commissioners:

- 1. Adopts the location of the boundary line between Wake County and Harnett County in accordance with the plat prepared by North Carolina Geodetic Survey, and adopts the attached joint resolution; and**
- 2. Directs the Wake County Revenue Director to assess parcels, or portions thereof, that have previously been assessed in Harnett County but will now be in Wake County, in accordance with the plat prepared by North Carolina Geodetic Survey and mutually agreed to by this Board and the Harnett County Board of Commissioners.**

Item Summary:

Purpose: North Carolina General Statute 153A-18 gives Counties the authority to mutually establish county boundary lines that are uncertain through ratification of a survey prepared by North Carolina Geodetic Survey.

Background: Over the past several decades, Wake County has been working in partnership with its neighboring counties to resolve uncertainties in the County's boundary line. On April 16, 2018, the Board of Commissioners jointly agreed with the Harnett County and Chatham County Board of Commissioners to resolve issues with the boundary line by first authorizing legislation to establish the correct common corner shared by all three counties. Subsequently, on June 25, 2018, the North Carolina General Assembly ratified legislation, Session Law 2018-62, that corrects the common corner for Wake, Harnett, and Chatham Counties.

The next step is to resolve uncertainties in the shared boundary line between Wake County and Harnett County. This can be accomplished by mutual agreement (Joint Resolution) of the plat prepared by North Carolina Geodetic Survey that depicts the newly established boundary line (attached).

If adopted, the Resolution will also direct the Wake County Revenue Director to assess parcels, or portions thereof, that have previously been assessed in Harnett County but will now be in Wake County.

All changes to the County line described herein become effective on January 1, 2019. Staff has been in contact with all impacted property owners and has notified them of today's meeting.

Board Goal: This action supports routine County operations.

Fiscal Impact: A preliminary analysis of the new county line results in an estimated net loss in property tax value of \$1.6M for Wake County, or approximately \$11,000 in lost revenue.

Additional Information:

Uncertainty with the location of county boundary lines is not uncommon in North Carolina. Today's technology can locate boundary lines much more precisely and uncover discrepancies in those boundaries. These discrepancies can create issues when it comes to tax assessment, property value, deed recordation, zoning, building permitting, public safety, board of elections, and the school system. The County's most recent effort to resolve uncertainty came in 2009 when staff worked collaboratively with Franklin County to resolve and establish the joint boundary.

The latest issue has been prompted by differences between the boundary line that Wake County uses versus the one that Harnett County uses. In some instances, the boundary line used between the two counties varies as much as several hundred feet. This has resulted in confusion over the delivery of services and tax assessment to the properties along the boundary line.

Given the uncertainties, Wake and Harnett County staff requested North Carolina Geodetic Survey to conduct historical research and field work to determine the accurate location of the shared boundary line. During their work they discovered errors in the 1961 Wake County and Chatham County survey whereby the Wake/Chatham/Harnett corner was incorrectly located. This error was corrected in the recent Session Law 2018-62 and was supported by all three counties. With this correction, Wake County and Harnett County can now proceed with resolving the uncertainty in their shared boundary line.

North Carolina Geodetic Survey has completed the field work and prepared a plat showing where the Wake and Harnett County boundary line should be (attached). Their conclusion is based on research of the 1855 survey of Harnett County, and the description of the land grant as recorded in the Chatham County and Harnett County Register of Deeds office. In accordance with North Carolina General Statute 153A-18, both Wake County and Harnett County can mutually agree to establish this as the county boundary line.

Since last year, staff from each county have been working collaboratively on identifying all the parcels impacted by the boundary line issue. Staff conducted two community meetings (December 5, 2017 and March 27, 2018) where property owners were able learn more about the issue. Property owners were also sent letters detailing the impact on their property. For example, where the boundary line splits a parcel, the property will now become split assessed between the two counties. This is in accordance with state law. In other cases, the property will move entirely from one county to the other. Two of

the more common concerns from property owners are: 1) will future development be restricted in some way on a parcel that is split between the two counties? and 2) will a split parcel affect the current agricultural tax deferment (which allows property owners who are farming their land to have a reduced tax value until the property transitions to a non-agricultural use)? The answer to both questions is no impact at all. The following table summarizes the property impacts along the Wake/Harnett County boundary line:

Wake / Harnett County Boundary

| <i>Properties Affected</i> | <i>Parcel Count</i> | <i>Details</i> |
|----------------------------|---------------------|---|
| Land Only | 82 | Split Assessment = 80 Move Wake to Harnett = 2 |
| Dwellings | 27 | Move/Split Wake to Harnett = 19 Move/Split Harnett to Wake = 8 |
| Total | 109 | |

Another impact from this issue is school age children. The Wake County Public School System (WCPSS) has indicated that possibly five to seven school age children would move from Wake County to the Harnett County School System. However, the recently passed Session Law 2018-62 allows impacted students to remain in the WCPSS through high school graduation.

The attached resolution is also being considered by the Harnett County Board of Commissioners at their meeting on October 15, 2018. Should both boards adopt it, the newly established line will become effective on January 1, 2019. Several months prior to the effective date, each County will apply zoning to the properties, or portions thereof, that are being transferred into the county. Property owners will be notified during this process. Additionally, each County will record with their Register of Deeds a document that identifies all impacted parcels resulting from this corrective action of the county boundary line.

Attachments:

1. Presentation
2. Joint Resolution and Survey Plat of Wake/Harnett County Boundary