

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 669

Short Title: Extension of School Tax/Referendum.

(Public)

Sponsors: Representative Brawley.

Referred to: Finance.

April 10, 1991

A BILL TO BE ENTITLED

AN ACT TO ALLOW THE EXTENSION OF A SUPPLEMENTAL SCHOOL TAX
IN EFFECT IN ONE UNIT TO THE ENTIRETY OF A MERGED UNIT ONLY
WITH A VOTE OF THE PEOPLE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 115C-512 reads as rewritten:

"§ 115C-512. Expansion of existing supplemental school tax area pursuant to merger of school administrative units in certain counties.

(a) This section shall apply to counties that have three school administrative units located entirely within the county, only one of which units has a supplemental school tax in effect that is levied exclusively by the elected school board of the administrative unit.

(b) If a school administrative unit in a county to which this section applies merges with another school administrative unit in the county, and one of the merging units has previously voted a supplemental school tax that is in effect prior to and at the time of the merger, then the geographic area subject to the supplemental school tax in effect prior to the merger ~~shall~~ may be expanded to include the entire geographic area encompassed by the new school administrative unit resulting from the merger. The levy and collection of and the expenditure of revenues from the tax shall be expanded as herein provided ~~without~~ only with the approval of the voters of the geographic area directly affected by the merger, and shall be used for purposes provided in G.S. 115C-501(a). If no election is held, or if the question is defeated, then no supplemental school tax shall be levied or collected in any part of the merged unit, unless such levy is later

1 authorized as provided in this Article. Any referendum held under this section shall be
2 governed by the procedural requirements of this Article.

3 (c) Notwithstanding levying authority in existence prior to the merger, the board
4 of county commissioners shall, upon merger of the administrative units, and after
5 approval by election, have the exclusive authority to levy the supplemental tax
6 expanded in accordance with this section, provided that the tax shall be levied at a rate
7 not to exceed the rate of the supplemental school tax in effect prior to the merger of the
8 school administrative units."

9 Sec. 2. This act is effective upon ratification.