

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 934  
HOUSE BILL 1459

AN ACT TO MAKE THE DEFINITION OF A CITY THE SAME UNDER THE CITY AND COUNTY LAWS, AND TO CONFORM TO AN ATTORNEY GENERAL'S OPINION AS TO THE ELIGIBILITY OF CITIES INCORPORATED BEFORE 1945 FOR POWELL BILL ALLOCATIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 160A-1(2) is amended by adding the following at the end: "The terms 'city' or 'incorporated municipality' do not include a municipal corporation that, without regard to its date of incorporation, would be disqualified from receiving gasoline tax allocations by G.S. 136-41.2(a), except that the end of status as a city under this sentence shall not affect the levy or collection of any tax or assessment, or any criminal or civil liability, and shall not serve to escheat any property until five years after the end of such status as a city, or until September 1, 1991, whichever comes later."

Sec. 2. G.S. 105-472 is amended by deleting "incorporated cities and towns", and substituting "cities as defined by G.S. 153A-1(1)".

Sec. 3. G.S. 105-33(e) is amended by adding the following at the end: "For the purpose of this subsection, a municipality does not include an incorporated municipality unless it is a city as defined by G.S. 153A-1(1), but such lack of status as a city does not prevent it from being an "unincorporated place or town" as defined by this subsection.

Sec. 4. Article 2 of Chapter 136 of the General Statutes is amended by adding a new section to read:

**"§ 136-41.2A. Eligibility for funds; municipalities incorporated before January 1, 1945.** – (a) No municipality shall be eligible to receive funds under G.S. 136-41.1 unless it has within the four-year period next preceding the annual allocation of funds conducted an election for the purpose of electing municipal officials and currently imposes an ad valorem tax or provides other funds for the general operating expenses of the municipality.

(b) The provisions of this section apply only to municipalities incorporated prior to January 1, 1945."

Sec. 5. Section 3 1/2 of Chapter 854, Session Laws of 1963 is repealed.

Sec. 6. G.S. 136-41.2(d) as it appears in the 1981 Replacement Volume 3B of the General Statutes is reenacted.

Sec. 7. This act shall become effective September 1, 1986.

In the General Assembly read three times and ratified, this the 8th day of July, 1986.