

GENERAL ASSEMBLY OF NORTH CAROLINA
1993 SESSION

CHAPTER 610
HOUSE BILL 1900

AN ACT TO PROVIDE FOR AN ELECTION WITHIN THE DUCK AREA BEAUTIFICATION DISTRICT OF DARE COUNTY TO AUTHORIZE THE LEVY AND COLLECTION OF AD VALOREM PROPERTY TAXES FOR THE PURPOSE OF CONSTRUCTING AND MAINTAINING SIDEWALKS WITHIN THAT DISTRICT.

The General Assembly of North Carolina enacts:

Section 1. Election Authorized. – The Dare County Board of Commissioners may call an election in the Duck Area Beautification District established pursuant to Chapter 991 of the 1983 Session Laws to submit to the voters in the district the single issue of authorizing the annual levy and collection of a special ad valorem tax on all taxable property in the district to protect the general public by providing for the construction and maintenance of sidewalks within the district. The Dare County Board of Elections shall conduct this election in accordance with Chapter 163 of the General Statutes and shall certify the result of the election to the Dare County Board of Commissioners.

Sec. 2. Ballot. – The Dare County Board of Elections shall prepare ballots in the following form for an election called for under Section 1 of this act:

FOR AGAINST

The levy of an ad valorem tax not to exceed five cents (5¢) for each one hundred dollars (\$100.00) taxable valuation each tax year for two consecutive years to protect the general public of the Duck Area Beautification District by constructing sidewalks within the district, and thereafter the annual levy of an ad valorem tax not to exceed one cent (1¢) for each one hundred dollars (\$100.00) taxable valuation to maintain these sidewalks.

Sec. 3. Tax Levy. – If a majority of the qualified voters voting on the question in an election called under Section 1 of this act vote in favor of authorizing the levy and collection of ad valorem taxes in the district, the Dare County Board of Commissioners may levy the ad valorem tax on all taxable property in the district in an amount the Board considers necessary to construct the sidewalks within the district not to exceed five cents (5¢) for each one hundred dollars (\$100.00) taxable valuation of property for two consecutive years beginning no later than the second fiscal year that begins after the election, and thereafter the Board may annually levy an ad valorem tax in the amount necessary to maintain the sidewalks but not to exceed one cent (1¢) for each one hundred dollars (\$100.00) taxable valuation of property. The proceeds of these taxes shall be used only to construct and maintain the sidewalks within the district.

Sec. 4. Governing Body. – All matters relative to the construction and maintenance of the sidewalks shall be decided by the Dare County Board of Commissioners, which is the governing body of the Duck Area Beautification District as provided in Chapter 991 of the 1983 Session Laws.

Sec. 5. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 1st day of July, 1994.

Dennis A. Wicker
President of the Senate

Daniel Blue, Jr.
Speaker of the House of Representatives